Annex 1 referred to in Chapter 2 Schedules in relation to Article 19

Part 1<br>General Notes

1. For the purposes of Article 19, the following categories indicated in Column 4 and applicable terms and conditions set out in the notes indicated in Column 5 in each Country's Schedule, in Section 2 of Part 2 and Section 2 of Part 3, shall be applied:
(a) Customs duties on originating goods classified under the tariff lines indicated with "A" shall be eliminated as from the date of entry into force of this Agreement;
(b) Customs duties on originating goods classified under the tariff lines indicated with "B3" shall be eliminated in 4 equal annual installments from the Base Rate to free, as from the date of entry into force of this Agreement;
(c) Customs duties on originating goods classified under the tariff lines indicated with "B4" shall be eliminated in 5 equal annual installments from the Base Rate to free, as from the date of entry into force of this Agreement;
(d) Customs duties on originating goods classified under the tariff lines indicated with "B4*" shall be eliminated in equal annual installments from the Base Rate to free, as from the date of entry into force of this Agreement, in accordance with the following:
(i) The first and subsequent reductions shall take place in accordance with subparagraphs 5 (a) and (b) of this Part; and
(ii) The final reduction shall take place on January 1, 2010;
(e) Customs duties on originating goods classified under the tariff lines indicated with "B5" shall be eliminated in 6 equal annual installments from the Base Rate to free, as from the date of entry into force of this Agreement;
(f) Customs duties on originating goods classified under the tariff lines indicated with "B6" shall be eliminated in 7 equal annual installments from the Base Rate to free, as from the date of entry into force of this Agreement;
(g) Customs duties on originating goods classified under the tariff lines indicated with "B7" shall be eliminated in 8 equal annual installments from the Base Rate to free, as from the date of entry into force of this Agreement;
(h) Customs duties on originating goods classified under the tariff lines indicated with "B9" shall be eliminated in 10 equal annual installments from the Base Rate to free, as from the date of entry into force of this Agreement;
(i) Customs duties on originating goods classified under the tariff lines indicated with "B9*" shall be eliminated in equal annual installments from the Base Rate to free, as from the date of entry into force of this Agreement, in accordance with the following:
(i) The first and subsequent reductions shall take place in accordance with subparagraphs 5(a) and (b) of this Part; and
(ii) The final reduction shall take place on January 1, 2015;
(j) Customs duties on originating goods classified under the tariff lines indicated with "B10" shall be eliminated in 11 equal annual installments from the Base Rate to free, as from the date of entry into force of this Agreement;
(k) Customs duties on originating goods classified under the tariff lines indicated with "B15" shall be eliminated in 16 equal annual installments from the Base Rate to free, as from the date of entry into force of this Agreement;
(1) Customs duties on originating goods classified under the tariff lines indicated with "P" shall be as provided for in the terms and conditions set out in the note indicated in Column 5 in each Country's Schedule;
(m) Customs duties on originating goods classified under the tariff lines indicated with "Q" shall be as provided for in the terms and conditions set out in the note indicated in Column 5 in each Country's Schedule;
(n) Customs duties on originating goods classified under the tariff lines indicated with "R" shall be subject to negotiation provided for in the terms and conditions set out in the note indicated in Column 5 in the Schedule of Japan; and
(o) The originating goods classified under the tariff lines indicated with "X" shall be excluded from any commitment of reduction or elimination of customs duties and commitment of negotiation referred to in subparagraph ( $n$ ).
2. For the purposes of the elimination or reduction of customs duties in accordance with this Annex, any fraction less than 0.1 of a percentage point shall be rounded to one decimal place (in the case of 0.05 percent, the fraction is rounded to 0.1 percent) in the cases of ad valorem duties, and any fraction smaller than 0.01 of the official monetary unit of each Country shall be rounded to two decimal places (in the case of 0.005, the fraction is rounded to 0.01) in the cases of specific duties. This shall not be applied to the case of customs duties on originating goods classified in HS 0703.10, derived from the difference between the value for customs duty and the value specified in Column 3 of the Schedule of Japan in Section 2 of Part 2.
3. This Annex is made based on the Harmonized System, as amended on January 1, 2002.
4. For the purposes of this Annex, Base Rate, as specified in Column 3 of each Country's Schedule in Section 2 of Part 2 and Section 2 of Part 3, means only the starting point of reduction or equal annual installments of elimination of customs duties.
5. For the purposes of implementing equal annual installments, the following shall apply:
(a) The reduction for the first year shall take place on the date of entry into force of this Agreement; and
(b) The subsequent annual reductions shall take place on April 1 of each following year in the cases of this Part and Part 2, and on January 1 of each following year in the cases of this Part and Part 3.
6. For the purposes of this Part and Part 2, the term "year" means, with respect to the first year, the period from the date of entry into force of this Agreement until the coming March 31 and, with respect to each subsequent year, the twelve-month period which starts on April 1 of that year.
7. For the purposes of this Part and Part 3, the term "year" means, with respect to the first year, the period from the date of entry into force of this Agreement until the coming December 31 and, with respect to each subsequent year, the twelve-month period which starts on January 1 of that year.
8. For the purposes of implementing tariff rate quota, where the first year is less than twelve months, the aggregate quota quantity for the first year set out in Section 1 of Part 2 and Section 1 of Part 3 shall be reduced to a part of the aggregate quota quantity that is proportional to the number of complete months remaining in the first year. For the purposes of this note, any fraction less than 1.0 shall be rounded to the nearest whole number (in the case of 0.5 , the fraction is rounded to 1.0 ), provided that the unit specified in relevant notes in Section 1 of Part 2 and Section 1 of Part 3 shall be applied.

Part 2
Section 1
Notes for Schedule of Japan
The terms and conditions in the following notes indicated with a serial number from 1 through 10 shall apply to originating goods of Malaysia imported from Malaysia specified with that number in Column 5 of the Schedule of Japan, in Section 2 of this Part.

1. In accordance with paragraph 3 of Article 19, the Countries shall negotiate on issues such as improving market access conditions on the occasion of the general review referred to in Article 155, unless otherwise agreed by both Countries.
2. (a) A tariff rate quota shall be applied in accordance with the following:
(i) From the first year and after, the aggregate quota quantity shall be 1,000 metric tons for each year.
(ii) The in-quota rate of customs duty shall be free.
(iii) For the purposes of subparagraphs (i) and (ii), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Country on the basis of the certificate issued by the exporting Country for each export.
(iv) In accordance with paragraph 3 of Article 19, the Countries shall negotiate, after the fourth year, on the aggregate quota quantity thereafter. In the absence of agreement between the Countries and until such an agreement is reached as a result of the negotiation, the aggregate quota quantity provided for in subparagraph (i) shall be applied.
(b) The rate of customs duty applied to originating goods other than those imported under the tariff rate quota shall be the following:
(i) 10.0 percent, for the originating goods imported during the period from April 1 to September 30; and
(ii) 20.0 percent, for the originating goods imported during the period from October 1 to March 31,
as from the date of entry into force of this Agreement.
3. The rate of customs duty shall be reduced in accordance with the following:
(i) 28.0 percent, as from the date of entry into force of this Agreement;
(ii) 26.0 percent, as from the first day of the fourth year; and
(iii) 25.0 percent, as from the first day of the sixth year.

In accordance with paragraph 3 of Article 19, the Countries shall negotiate, in the fifth year, on the rate of customs duty after the sixth year.
4. In accordance with paragraph 3 of Article 19, the Countries shall negotiate, in the fifth year, on issues such as improving market access conditions.
5. In accordance with paragraph 3 of Article 19, the Countries shall negotiate, in the fourth year, on issues such as improving market access conditions.
6. The customs duty shall be eliminated in accordance with the following:
(i) 3.0 percent, as from the date of entry into force of this Agreement;
(ii) 2.0 percent, as from the first day of the third year; and
(iii) free, as from the first day of the sixth year.
7. The customs duty shall be eliminated in accordance with the following:
(i) 7.0 percent, as from the date of entry into force of this Agreement;
(ii) 6.0 percent, as from the first day of the third year;
(iii) 3.0 percent, as from the first day of the fifth year; and
(iv) free, as from the first day of the eighth year.
8. The customs duty shall be eliminated in accordance with the following:
(i) 10.0 percent, as from the date of entry into force of this Agreement;
(ii) 7.0 percent, as from the first day of the third year;
(iii) 3.0 percent, as from the first day of the fifth year; and
(iv) free, as from the first day of the eighth year.
9. The customs duty shall be eliminated in accordance with the following:
(i) 12.0 percent, as from the date of entry into force of this Agreement;
(ii) 8.0 percent, as from the first day of the sixth year;
(iii) 4.0 percent, as from the first day of the eleventh year; and
(iv) free, as from the first day of the sixteenth year.
10. The customs duty shall be eliminated in accordance with the following:
(i) 12.5 percent, as from the date of entry into force of this Agreement;
(ii) 10.0 percent, as from the first day of the sixth year;
(iii) 5.0 percent, as from the first day of the eleventh year; and
(iv) free, as from the first day of the sixteenth year.

Section 2
Schedule of Japan


| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| $\begin{gathered} \text { Tariff } \\ \text { item } \\ \text { number } \end{gathered}$ | Description of goods | Base Rate | Category | Note |
| 01.03 | Live swine. |  |  |  |
| 0103.10 | - Pure-bred breeding animals |  | A |  |
|  | - Other: |  |  |  |
| 0103.91 | -- Weighing less than 50 kg |  | X |  |
| 0103.92 | -- Weighing 50kg or more |  | X |  |
| 01.04 | Live sheep and goats. |  | A |  |
| 01.05 | Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls. |  | A |  |
| 01.06 | Other live animals. |  | A |  |
| Chapter 2 | Meat and edible meat offal |  |  |  |
| 02.01 | Meat of bovine animals, fresh or chilled. |  | X |  |
| 02.02 | Meat of bovine animals, frozen. |  | X |  |
| 02.03 | Meat of swine, fresh, chilled or frozen. |  |  |  |
|  | - Fresh or chilled: |  |  |  |
| 0203.11 | -- Carcasses and half-carcasses: |  |  |  |
|  | Of wild boars |  | A |  |
|  | Other |  | X |  |
| 0203.12 | -- Hams, shoulders and cuts thereof, with bone in: |  |  |  |
|  | Of wild boars |  | A |  |
|  | Other |  | X |  |
| 0203.19 | -- Other: |  |  |  |
|  | Of wild boars |  | A |  |
|  | Other |  | X |  |
|  | - Frozen: |  |  |  |
| 0203.21 | -- Carcasses and half-carcasses: |  |  |  |
|  | Of wild boars |  | A |  |
|  | Other |  | X |  |
| 0203.22 | -- Hams, shoulders and cuts thereof, with bone in: |  |  |  |
|  | Of wild boars |  | A |  |


| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| $\begin{gathered} \text { Tariff } \\ \text { item } \\ \text { number } \end{gathered}$ | Description of goods | Base Rate | Category | Note |
|  | Other |  | X |  |
| 0203.29 | -- Other: |  |  |  |
|  | Of wild boars |  | A |  |
|  | Other |  | X |  |
| 02.04 | Meat of sheep or goats, fresh, chilled or frozen. |  | A |  |
| 0205.00 | Meat of horses, asses, mules or hinnies, fresh, chilled or frozen. |  | A |  |
| 02.06 | Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen. |  |  |  |
| 0206.10 | - Of bovine animals, fresh or chilled |  | X |  |
|  | - Of bovine animals, frozen: |  |  |  |
| 0206.21 | -- Tongues |  | X |  |
| 0206.22 | -- Livers |  | X |  |
| 0206.29 | -- Other |  | X |  |
| 0206.30 | - Of swine, fresh or chilled: |  |  |  |
|  | Of wild boars |  | A |  |
|  | Other |  | X |  |
|  | - Of swine, frozen: |  |  |  |
| 0206.41 | -- Livers: |  |  |  |
|  | Of wild boars |  | A |  |
|  | Other |  | X |  |
| 0206.49 | -- Other: |  |  |  |
|  | Of wild boars |  | A |  |
|  | Other |  | X |  |
| 0206.80 | - Other, fresh or chilled |  | A |  |
| 0206.90 | - Other, frozen |  | A |  |
| 02.07 | Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen. |  |  |  |
|  | - Of fowls of the species Gallus domesticus: |  |  |  |
| 0207.11 | -- Not cut in pieces, fresh or chilled |  | X |  |
| 0207.12 | -- Not cut in pieces, frozen |  | X |  |


| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| $\begin{gathered} \text { Tariff } \\ \text { item } \\ \text { number } \end{gathered}$ | Description of goods | Base Rate | Category | Note |
| 0207.13 | -- Cuts and offal, fresh or chilled |  | X |  |
| 0207.14 | -- Cuts and offal, frozen: |  |  |  |
|  | Livers |  | A |  |
|  | Other |  | X |  |
|  | - Of turkeys: |  |  |  |
| 0207.24 | -- Not cut in pieces, fresh or chilled |  | A |  |
| 0207.25 | -- Not cut in pieces, frozen |  | A |  |
| 0207.26 | -- Cuts and offal, fresh or chilled |  | A |  |
| 0207.27 | -- Cuts and offal, frozen |  | A |  |
|  | - Of ducks, geese or guinea fowls: |  |  |  |
| 0207.32 | -- Not cut in pieces, fresh or chilled: |  |  |  |
|  | Of ducks | 9.6\% | B7 |  |
|  | Other |  | A |  |
| 0207.33 | -- Not cut in pieces, frozen |  | A |  |
| 0207.34 | -- Fatty livers, fresh or chilled |  | A |  |
| 0207.35 | -- Other, fresh or chilled: |  |  |  |
|  | Of ducks | 9.6\% | B7 |  |
|  | Other |  | A |  |
| 0207.36 | -- Other, frozen |  | A |  |
| 02.08 | Other meat and edible meat offal, fresh, chilled or frozen. |  | A |  |
| 0209.00 | ```Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.``` |  | A |  |
| 02.10 | Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal. |  |  |  |
| 0210.11 | -- Hams, shoulders and cuts thereof, with bone in |  | X |  |
| 0210.12 | -- Bellies (streaky) and cuts thereof |  | X |  |
| 0210.19 | -- Other |  | X |  |
| 0210.20 | - Meat of bovine animals |  | X |  |



\begin{tabular}{|c|c|c|c|c|}
\hline Column 1 \& Column 2 \& Column 3 \& Column 4 \& Column \\
\hline Tariff item number \& Description of goods \& Base Rate \& Category \& Note \\
\hline 03.02 \& \begin{tabular}{l}
Nishin (Clupea spp.), Tara (Gadus spp., Theragra spp. and Merluccius spp.), Buri (Seriola spp.), Saba (Scomber spp.), Iwashi (Etrumeus spp.,Sardinops spp. and Engraulis spp.), Aji (Trachurus spp. and Decapterus spp.) and Samma (Cololabis spp.) \\
Other \\
Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04 . \\
- Salmonidae, excluding livers and roes:
\end{tabular} \& \& X

R \& 1 \\
\hline 0302.11 \& -- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) \& \& X \& \\
\hline 0302.12 \& -- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) \& \& X \& \\

\hline 0302.19 \& | -- Other |
| :--- |
| - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes: | \& \& X \& \\


\hline 0302.21 \& | -- Halibut (Reinhardtius |
| :--- |
| hippoglossoides, Hippoglossus |
| hippoglossus, Hippoglossus stenolepis) | \& 3.5\% \& B5 \& \\

\hline 0302.22 \& -- Plaice (Pleuronectes platessa) \& 3.5\% \& B5 \& \\
\hline 0302.23 \& -- Sole (Solea spp.) \& 3.5\% \& B5 \& \\

\hline 0302.29 \& | -- Other |
| :--- |
| - Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus(Katsuwonus) pelamis), excluding livers and roes: | \& 3.5\% \& B5 \& \\

\hline 0302.31 \& -- Albacore or longfinned tunas (Thunnus alalunga) \& \& X \& \\
\hline 0302.32 \& -- Yellowfin tunas (Thunnus albacares) \& \& X \& \\
\hline 0302.33 \& -- Skipjack or stripe-bellied bonito \& \& X \& \\
\hline
\end{tabular}

| Column 1 | Column 2 | Column 3 | Column 4 | Column |
| :---: | :---: | :---: | :---: | :---: |
| Tariff item <br> number | Description of goods | Base Rate | Category | Note |
| 0302.34 | -- Bigeye tunas (Thunnus obesus) |  | X |  |
| 0302.35 | -- Bluefin tunas (Thunnus thynnus) |  | X |  |
| 0302.36 | -- Southern bluefin tunas (Thunnus maccoyii) |  | X |  |
| 0302.39 | -- Other |  | X |  |
| 0302.40 | - Herrings (Clupea harengus, Clupea pallasii), excluding livers and roes |  | X |  |
| 0302.50 | - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), excluding livers and roes |  | X |  |
|  | - Other fish, excluding livers and roes: |  |  |  |
| 0302.61 | -- Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus): |  |  |  |
|  | Of Sardinops spp. |  | X |  |
|  | Other | 3.5\% | B5 |  |
| 0302.62 | -- Haddock (Melanogrammus aeglefinus) | 3.5\% | B5 |  |
| 0302.63 | -- Coalfish (Pollachius virens) | 3.5\% | B5 |  |
| 0302.64 | -- Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus) |  | X |  |
| 0302.65 | -- Dogfish and other sharks |  | A |  |
| 0302.66 | -- Eels (Anguilla spp.) | 3.5\% | B5 |  |
| 0302.69 | -- Other: |  |  |  |
|  | Nishin (Clupea spp.), Tara (Gadus spp., Theragra spp. and Merluccius spp.), Buri(Seriola spp.), Saba (Scomber spp.), Iwashi (Etrumeus spp. and Engraulis spp.), Aji(Trachurus spp. and Decapterus spp.) and Samma (Cololabis spp.) |  | X |  |
|  | Other: |  |  |  |
|  | Barracouta (Sphyraenidae and Gempylidae), king-clip and sea breams <br> Other: |  | A |  |
|  | Billfish and swordfish |  | X |  |
|  | Fugu | 3.5\% | B5 |  |



| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| Tariff item <br> number | Description of goods | Base Rate | Category | Note |
| 0303.41 | ```-- Albacore or longfinned tunas (Thunnus alalunga)``` |  | X |  |
| 0303.42 | -- Yellowfin tunas (Thunnus albacares) |  | X |  |
| 0303.43 | -- Skipjack or stripe-bellied bonito |  | X |  |
| 0303.44 | -- Bigeye tunas (Thunnus obesus) |  | x |  |
| 0303.45 | -- Bluefin tunas (Thunnus thynnus) |  | X |  |
| 0303.46 | -- Southern bluefin tunas (Thunnus maccoyii) |  | X |  |
| 0303.49 | -- Other |  | X |  |
| 0303.50 | - Herrings (Clupea harengus, Clupea pallasii), excluding livers and roes |  | X |  |
| 0303.60 | - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), excluding livers and roes |  | X |  |
|  | - Other fish, excluding livers and roes: |  |  |  |
| 0303.71 | -- Sardines (Sardina pilchardus, <br> Sardinops spp.), sardinella <br> (Sardinella spp.), brisling or sprats <br> (Sprattus sprattus): |  |  |  |
|  | Of Sardinops spp. |  | X |  |
|  | Other | 3.5\% | B5 |  |
| 0303.72 | -- Haddock (Melanogrammus aeglefinus) | 3.5\% | B5 |  |
| 0303.73 | -- Coalfish (Pollachius virens) | 3.5\% | B5 |  |
| 0303.74 | -- Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus) |  | X |  |
| 0303.75 | -- Dogfish and other sharks |  | A |  |
| 0303.76 | -- Eels (Anguilla spp.) | 3.5\% | B5 |  |
| 0303.77 | -- Sea bass (Dicentrarchus labrax, Dicentrarchus punctatus) | 3.5\% | B5 |  |
| 0303.78 | -- Hake (Merluccius spp., Urophycis spp.) : |  |  |  |
|  | Of Merluccius spp. |  | X |  |
|  | Of Urophycis spp. | 3.5\% | B5 |  |
| 0303.79 | -- Other: |  |  |  |


|  | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
|  | Description of goods | Base Rate | Category | Note |


| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| $\begin{gathered} \text { Tariff } \\ \text { item } \\ \text { number } \end{gathered}$ | Description of goods | Base Rate | Category | Note |
| 0304.20 | Nishin (Clupea spp.), Tara (Gadus spp., Theragra spp. and Merluccius spp.), Buri (Seriola spp.), Saba (Scomber spp.), Iwashi (Etrumeus spp., Sardinops spp. and Engraulis spp.), Aji (Trachurus spp. and Decapterus spp.) and Samma (Cololabis spp.) <br> Other: <br> Barracouta (Sphyraenidae and Gempylidae), king-clip, sea breams, dogfish and other sharks <br> Other: <br> Bluefin tunas (Thunnus thynnus) and southern bluefin tunas (Thunnus maccoyii) <br> Other <br> - Frozen fillets: <br> Nishin (Clupea spp.), Tara (Gadus spp., Theragra spp. and Merluccius spp.), Buri (Seriola spp.), Saba (Scomber spp.), Iwashi (Etrumeus spp., Sardinops spp. and Engraulis spp.), Aji (Trachurus spp. and Decapterus spp.) and Samma (Cololabis spp.) <br> Other: <br> Tunas (of the genus Thunnus), billfish, swordfish, and Mero (Dissostichus spp.) <br> Other <br> - Other: <br> Nishin (Clupea spp.), Tara (Gadus spp., Theragra spp. and Merluccius spp.), Buri (Seriola spp.), Saba (Scomber spp.), Iwashi (Etrumeus spp., Sardinops spp. and Engraulis spp.), Aji (Trachurus spp. and Decapterus spp.) and Samma (Cololabis spp.) <br> Other: <br> Barracouta (Sphyraenidae and Gempylidae), king-clip, sea breams, dogfish, other sharks and Shishamo <br> Other: | 3.5\% | X <br> A <br> X <br> R <br> X <br> X <br> B5 <br> X <br> A | 1 |


| Column 1 | Column 2 | Column 3 | Column 4 | Column |
| :---: | :---: | :---: | :---: | :---: |
| Tariff item number | Description of goods | Base Rate | Category | Note |
| 03.05 | ```Itoyori (surimi), bluefin tunas (Thunnus thynnus) and southern bluefin tunas (Thunnus maccoyii) Spanish mackerel Other Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.``` | 3.5\% | X <br> R <br> B5 | 1 |
| 0305.10 0305.20 | - Flours, meals and pellets of fish, fit for human consumption <br> - Livers and roes of fish, dried, smoked, salted or in brine: |  | X |  |
|  | Hard roes of Nishin (Clupea spp.) other than Nishin roes on the tangles <br> Hard roes of Salmonidae | $8.4 \%$ $3.5 \%$ | B7 B5 |  |
|  | Hard roes of Tara (Gadus spp., Theragra spp. and Merluccius spp.) <br> Nishin roes on the tangles <br> Other | 10\% | X B7 A |  |
| 0305.30 | - Fish fillets, dried, salted or in brine, but not smoked: |  |  |  |
|  | Salmonidae <br> Other: |  | X |  |
|  | Nishin (Clupea spp.), Tara (Gadus spp., Theragra spp. and Merluccius spp.), Buri (Seriola spp.), Saba (Scomber spp.), Iwashi (Etrumeus spp., Sardinops spp. and Engraulis spp.), Aji (Trachurus spp. and Decapterus spp.) and Samma (Cololabis spp.) |  | X |  |
|  | Other <br> - Smoked fish, including fillets: | 10.5\% | B7 |  |
| 0305.41 | -- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon(Hucho hucho) |  | X |  |


| Column 1 | Column 2 | Column 3 | Column 4 | Column |
| :---: | :---: | :---: | :---: | :---: |
| Tariff item <br> number | Description of goods | Base Rate | Category | Note |
| 0305.42 | -- Herrings (Clupea harengus, Clupea pallasii) | 10\% | B7 |  |
| 0305.49 | -- Other | 10\% | B7 |  |
|  | - Dried fish, whether or not salted but not smoked: |  |  |  |
| 0305.51 | -- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) |  | X |  |
| 0305.59 | -- Other: |  |  |  |
|  | Salmonidae |  | X |  |
|  | Other: |  |  |  |
|  | Nishin (Clupea spp.), Tara (Gadus spp., Theragra spp. and Merluccius spp.), Buri (Seriola spp.), Saba (Scomber spp.), Iwashi (Etrumeus spp., Sardinops spp. and Engraulis spp.), Aji (Trachurus spp. and Decapterus spp.) and Samma (Cololabis spp.) |  | X |  |
|  | Other |  | R | 1 |
|  | - Fish, salted but not dried or smoked and fish in brine: |  |  |  |
| 0305.61 | -- Herrings (Clupea harengus, Clupea pallasii) |  | X |  |
| 0305.62 | -- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) |  | X |  |
| 0305.63 | -- Anchovies (Engraulis spp.) |  | X |  |
| 0305.69 | -- Other |  | X |  |
| 03.06 | Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption. |  |  |  |
| 0306.11 | -- Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.) |  | A |  |
| 0306.12 | -- Lobsters (Homarus spp.) |  | A |  |
| 0306.13 | -- Shrimps and prawns |  | A |  |


| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| Tariff <br> item number | Description of goods | Base Rate | Category | Note |
| 0306.14 | -- Crabs: |  |  |  |
|  | King crabs(Paralithodes spp.), tanner crabs (Chionoecetes spp.) and horsehair crabs (Erimacrus spp.) <br> Other | 4\% | R B5 | 1 |
| 0306.19 | -- Other, including flours, meals and pellets of crustaceans, fit for human consumption: |  |  |  |
|  | Ebi |  | A |  |
|  | Other | 7\% | B7 |  |
|  | - Not frozen: |  |  |  |
| 0306.21 | -- Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.): |  |  |  |
|  | Live, fresh or chilled |  | A |  |
|  | Other | 4\% | B5 |  |
| 0306.22 | -- Lobsters (Homarus spp.): |  |  |  |
|  | Live, fresh or chilled |  | A |  |
|  | Other | 4\% | B5 |  |
| 0306.23 | -- Shrimps and prawns: |  |  |  |
|  | Live, fresh or chilled |  | A |  |
|  | Other | 4\% | B5 |  |
| 0306.24 | -- Crabs |  | R | 1 |
| 0306.29 | -- Other, including flours, meals and pellets of crustaceans, fit for human consumption: |  |  |  |
|  | Live, fresh or chilled: |  |  |  |
|  | Ebi |  | A |  |
|  | Other | 7\% | B7 |  |
|  | Other: |  |  |  |
|  | Ebi | 4\% | B5 |  |
|  | Other | 10\% | B7 |  |



|  | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
|  | Description of goods | Base Rate | Category | Note |


| Column 1 | Column 2 | Column 3 | Column 4 | Column |
| :---: | :---: | :---: | :---: | :---: |
| Tariff item number | Description of goods | Base Rate | Category | Note |
|  | Other <br> Other: <br> Adductors of shellfish, cuttle fish and squid <br> Sea urchins, jellyfish and sea cucumbers: <br> Sea urchins <br> Other <br> Other: <br> Hard clam, salted or in brine <br> Other: <br> Hard clam, Dried <br> Other | $7 \%$ <br> 5.3\% <br> 9\% | X <br> X <br> R <br> B7 <br> B5 <br> B7 <br> X | 1 |
| Chapter 4 | ```Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included``` |  |  |  |
| 04.01 | Milk and cream, not concentrated nor containing added sugar or other sweetening matter. |  | X |  |
| 04.02 | Milk and cream, concentrated or containing added sugar or other sweetening matter. |  |  |  |
| 0402.10 | - In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5\% <br> - In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5\%: |  | X |  |
| 0402.21 | -- Not containing added sugar or other sweetening matter |  | X |  |
| 0402.29 | -- Other <br> - Other: |  | X |  |
| 0402.91 | -- Not containing added sugar or other sweetening matter: <br> Of a fat content, by weight, exceeding 7.5\%: <br> Whipped cream in pressurized containers |  | R | 1 |



| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| Tariff <br> item number | Description of goods | Base Rate | Category | Note |
| 04.08 | Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter. <br> - Egg yolks: |  |  |  |
| 0408.11 | -- Dried | 18.8\% | B15 |  |
| 0408.19 | -- Other | 20\% or 48yen/kg, whichever is the greater | B15 |  |
|  | - Other: |  |  |  |
| 0408.91 | -- Dried | 21.3\% | B15 |  |
| 0408.99 | -- Other | 21.3\% or $51 y e n / \mathrm{kg}$, whichever is the greater | B15 |  |
| 0409.00 | Natural honey. |  | R | 1 |
| 0410.00 | Edible products of animal origin, not elsewhere specified or included. |  | A |  |
| Chapter 5 | Products of animal origin, not elsewhere specified or included |  | A |  |
| Chapter 6 | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage |  | A |  |
| Chapter 7 | Edible vegetables and certain roots and tubers |  |  |  |
| 07.01 | Potatoes, fresh or chilled. |  | A |  |
| 0702.00 | Tomatoes, fresh or chilled. | 3\% | B5 |  |
| 07.03 | Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled. |  |  |  |
| 0703.10 | - Onions and shallots: |  |  |  |


| Column 1 | Column 2 | Column 3 | Column 4 | Column |
| :---: | :---: | :---: | :---: | :---: |
| Tariff <br> item number | Description of goods | Base Rate | Category | Note |
|  | Not more than 73.70 yen/kg in value for customs duty | 8.5\% or the difference between $73.7 \mathrm{yen} / \mathrm{kg}$ and the value for customs duty per kilogram, whichever is the less | B15 |  |
|  | More than 73.70 yen $/ \mathrm{kg}$ in value for customs duty <br> Shallots |  | A A |  |
| 0703.20 | - Garlic | 3\% | B5 |  |
| 0703.90 | - Leeks and other alliaceous vegetables: |  |  |  |
|  | Welsh onions (Allium fistulisum L.) | 3\% | B5 |  |
|  | Other |  | A |  |
| 07.04 | Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled. |  | A |  |
| 07.05 | Lettuce (Lactuca sativa) and chicory (Cichorium spp.), fresh or chilled. |  | A |  |
| 07.06 | ```Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.``` |  | A |  |
| 0707.00 | Cucumbers and gherkins, fresh or chilled. |  | A |  |
| 07.08 | Leguminous vegetables, shelled or unshelled, fresh or chilled. |  | A |  |
| 07.09 | Other vegetables, fresh or chilled. |  |  |  |
| 0709.10 | - Globe artichokes |  | A |  |
| 0709.20 | - Asparagus |  | A |  |
| 0709.30 | - Aubergines (egg-plants) | 3\% | B5 |  |
| 0709.40 | - Celery other than celeriac |  | A |  |
|  | - Mushrooms and truffles: |  |  |  |
| 0709.51 | -- Mushrooms of the genus Agaricus |  | A |  |
| 0709.52 | -- Truffles |  | A |  |
| 0709.59 | -- Other: |  |  |  |
|  | Shiitake mushrooms |  | X |  |


| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| Tariff item number | Description of goods | Base Rate | Category | Note |
| 0709.60 | Other <br> - Fruits of the genus Capsicum or of the genus Pimenta | 3\% | A B5 |  |
| 0709.70 | - Spinach, New Zealand spinach and orache spinach (garden spinach) |  | A |  |
| 0709.90 | - Other: |  |  |  |
|  | Sweet corn | 6\% | B5 |  |
|  | Other |  | A |  |
| 07.10 | Vegetables (uncooked or cooked by steaming or boiling in water), frozen. |  |  |  |
| 0710.10 | - Potatoes | 8.5\% | B7 |  |
|  | - Leguminous vegetables, shelled or unshelled: |  |  |  |
| 0710.21 | -- Peas (Pisum sativum) | 8.5\% | B7 |  |
| 0710.22 | -- Beans (Vigna spp., Phaseolus spp.) | 8.5\% | B7 |  |
| 0710.29 | -- Other: |  |  |  |
|  | Green soya beans | 6\% | B5 |  |
|  | Other | 8.5\% | B7 |  |
| 0710.30 | - Spinach, New Zealand spinach and orache spinach (garden spinach) | 6\% | B5 |  |
| 0710.40 | - Sweet corn | 10.6\% | B7 |  |
| 0710.80 | - Other vegetables: |  |  |  |
|  | Burdock | 12\% | B10 |  |
|  | Other | 6\% | B5 |  |
| 0710.90 | - Mixtures of vegetables: |  |  |  |
|  | Chiefly consisting of sweet corn | 10.6\% | B7 |  |
|  | Other | 6\% | B5 |  |
| 07.11 | Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption. |  |  |  |
| 0711.20 | - Olives |  | A |  |
| 0711.30 | - Capers | 7.5\% | B7 |  |
| 0711.40 | - Cucumbers and gherkins | 9\% | B7 |  |


| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| $\begin{gathered} \text { Tariff } \\ \text { item } \\ \text { number } \end{gathered}$ | Description of goods | Base Rate | Category | Note |
|  | - Mushrooms and truffles: |  |  |  |
| 0711.51 | -- Mushrooms of the genus Agaricus | 9\% | B7 |  |
| 0711.59 | -- Other |  | A |  |
| 0711.90 | - Other vegetables; mixtures of vegetables: |  |  |  |
|  | Aubergines (egg-plants), weighing not more than 20 g per piece, scallion and bracken: |  |  |  |
|  | Aubergines (egg-plants) | 6\% | B15 |  |
|  | Scallion and bracken | 6\% | B5 |  |
|  | Other: |  |  |  |
|  | Burdock | 12\% | B10 |  |
|  | Other: |  |  |  |
|  | Aubergines (egg-plants) | 9\% | B15 |  |
|  | Other | 9\% | B7 |  |
| 07.12 | Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared. |  |  |  |
| 0712.20 | - Onions | 9\% | B15 |  |
|  | - Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles: |  |  |  |
| 0712.31 | -- Mushrooms of the genus Agaricus | 9\% | B7 |  |
| 0712.32 | -- Wood ears (Auricularia spp.) |  | A |  |
| 0712.33 | -- Jelly fungi (Tremella spp.) |  | A |  |
| 0712.39 | -- Other: |  |  |  |
|  | Shiitake mushrooms |  | X |  |
|  | Other |  | A |  |
| 0712.90 | - Other vegetables; mixtures of vegetables: |  |  |  |
|  | Sweet corn: |  |  |  |
|  | Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination) |  | A |  |
|  | Other | 9yen/kg | B5 |  |
|  | Other: |  |  |  |





| Column 1 | Column 2 | Column 3 | Column 4 | Column |
| :---: | :---: | :---: | :---: | :---: |
| $\begin{gathered} \text { Tariff } \\ \text { item } \\ \text { number } \end{gathered}$ | Description of goods | Base Rate | Category | Note |
| 0802.31 | -- In shell | 10\% | B7 |  |
| 0802.32 | -- Shelled | 10\% | B7 |  |
| 0802.40 | - Chestnuts (Castanea spp.) | 9.6\% | B15 |  |
| 0802.50 | - Pistachios |  | A |  |
| 0802.90 | - Other: |  |  |  |
|  | Betel nuts, macadamia nuts and pecans |  | A |  |
|  | Other | 12\% | B10 |  |
| 0803.00 | Bananas, including plantains, fresh or dried. |  |  |  |
|  | Fresh |  | Q | 2 |
|  | Dried |  | A |  |
| 08.04 | Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried. |  |  |  |
| 0804.10 | - Dates |  | A |  |
| 0804.20 | - Figs | 3\% | B5 |  |
| 0804.30 | - Pineapples |  | X |  |
| 0804.40 | - Avocados |  | A |  |
| 0804.50 | - Guavas, mangoes and mangosteens |  | A |  |
| 08.05 | Citrus fruit, fresh or dried. |  |  |  |
| 0805.10 | - Oranges: |  |  |  |
|  | If imported during the period from June 1 to November 30 | 16\% | B15 |  |
|  | If imported during the period from December 1 to May 31 | 32\% | B15 |  |
| 0805.20 | - Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids | 17\% | B15 |  |
| 0805.40 | - Grapefruit | 10\% | B7 |  |
| 0805.50 | - Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia) |  | A |  |
| 0805.90 | - Other: |  |  |  |
|  | Limes (other than Citrus aurantifolia, Citrus latifolia) |  | A |  |
|  | Other | 17\% | B15 |  |


| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| Tariff <br> item number | Description of goods | Base Rate | Category | Note |
| 08.06 | Grapes, fresh or dried. |  |  |  |
| 0806.10 | - Fresh: |  |  |  |
|  | If imported during the period from March 1 to October 31 | 17\% | B10 |  |
|  | If imported during the period from November 1 to the last day of February | 7.8\% | B7 |  |
| 0806.20 | - Dried |  | A |  |
| 08.07 | Melons (including watermelons) and papaws (papayas), fresh. |  |  |  |
|  | - Melons (including watermelons): |  |  |  |
| 0807.11 | -- Watermelons |  | A |  |
| 0807.19 | -- Other | 6\% | B5 |  |
| 0807.20 | - Papaws (papayas) |  | A |  |
| 08.08 | Apples, pears and quinces, fresh. |  |  |  |
| 0808.10 | - Apples | 17\% | B10 |  |
| 0808.20 | - Pears and quinces | 4.8\% | B5 |  |
| 08.09 | Apricots, cherries, peaches (including nectarines), plums and sloes, fresh. |  |  |  |
| 0809.10 | - Apricots | 6\% | B5 |  |
| 0809.20 | - Cherries | 8.5\% | B7 |  |
| 0809.30 | - Peaches, including nectarines | 6\% | B5 |  |
| 0809.40 | - Plums and sloes | 6\% | B5 |  |
| 08.10 | Other fruit, fresh. |  |  |  |
| 0810.10 | - Strawberries | 6\% | B5 |  |
| 0810.20 | - Raspberries, blackberries, mulberries and loganberries |  | A |  |
| 0810.30 | - Black, white or red currants and gooseberries |  | A |  |
| 0810.40 | - Cranberries, bilberries and other fruits of the genus Vaccinium |  | A |  |
| 0810.50 | - Kiwifruit | 6.4\% | B5 |  |
| 0810.60 | - Durians |  | A |  |
| 0810.90 | - Other: |  |  |  |



| Column 1 | Column 2 | Column 3 | Column 4 | Column |
| :---: | :---: | :---: | :---: | :---: |
| Tariff <br> item number | Description of goods | Base Rate | Category | Note |
| 08.12 | Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diamboo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, mangoes, bullock's-heart, passion-fruit, dookoo kokosan, mangosteens, soursop, litchi, berries and camucamu <br> Peaches and pears <br> Other <br> Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption. | $7 \%$ $12 \%$ | A <br> B7 <br> B10 |  |
| 0812.10 0812.90 | - Cherries <br> - Other: | 17\% | B15 |  |
| 0812.90 | Bananas <br> Oranges: |  | R | 1 |
|  | If imported during the period from June 1 to November 30 | 16\% | B15 |  |
|  | If imported during the period from December 1 to May 31 | 32\% | B15 |  |
|  | Grapefruit <br> Other: | 10\% | B7 |  |
|  | Lemons and limes, excluding those provisionally preserved in preservative solutions |  | A |  |
|  | Chestnuts <br> Other: | 9.6\% | B15 |  |
|  | Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diamboo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, mangoes, bullock's-heart, passion-fruit, dookoo kokosan, mangosteens, soursop and litchi | 6\% | B10 |  |

\begin{tabular}{|c|c|c|c|c|}
\hline Column 1 \& Column 2 \& Column 3 \& Column 4 \& Column \\
\hline \[
\begin{gathered}
\text { Tariff } \\
\text { item } \\
\text { number }
\end{gathered}
\] \& Description of goods \& Base Rate \& Category \& Note \\
\hline 08.13 \& \begin{tabular}{l}
Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids \\
Other \\
Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.
\end{tabular} \& \(17 \%\)
\(12 \%\) \& B15
B10 \& \\
\hline 0813.10 \& - Apricots \& 9\% \& B7 \& \\
\hline 0813.20 \& - Prunes \& \& A \& \\
\hline 0813.30 \& - Apples \& 9\% \& B7 \& \\
\hline 0813.40 \& - Other fruit: \& \& \& \\
\hline \& \begin{tabular}{l}
Berries, Papayas, pawpaws, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diamboo-kaget, chicomamey, cherimoya, sugar-apples, bullock's-heart, passion-fruit, dookoo kokosan, soursop, litchi and Kehapi \\
Other
\end{tabular} \& 9\% \& A

B7 \& \\
\hline 0813.50 \& - Mixtures of nuts or dried fruits of this Chapter: \& \& \& \\
\hline \& Mixtures containing more than $50 \%$ by weight of a single nut or dried fruit constituent, excluding those containing chestnuts, walnuts, pistachios, nuts of subheading 0802.90 (except betel nuts and macadamia nuts) or dried fruits of subheadings 0813.10 to 0813.40 \& \& A \& \\
\hline \& Other \& 6\% \& B10 \& \\
\hline 0814.00 \& Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions. \& \& A \& \\
\hline Chapter 9 \& Coffee, tea, maté and spices \& \& \& \\

\hline 09.01 \& | Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion. |
| :--- |
| - Coffee, not roasted: | \& \& \& \\

\hline 0901.11 \& -- Not decaffeinated \& \& A \& \\
\hline 0901.12 \& -- Decaffeinated \& \& A \& \\
\hline
\end{tabular}

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| $\begin{gathered} \text { Tariff } \\ \text { item } \\ \text { number } \end{gathered}$ | Description of goods | Base Rate | Category | Note |
|  | - Coffee, roasted: |  |  |  |
| 0901.21 | -- Not decaffeinated |  | R | 1 |
| 0901.22 | -- Decaffeinated |  | R | 1 |
| 0901.90 | - Other |  | A |  |
| 09.02 | Tea, whether or not flavoured. |  |  |  |
| 0902.10 | - Green tea (not fermented) in immediate packings of a content not exceeding 3 kg | 17\% | B15 |  |
| 0902.20 | - Other green tea (not fermented) : |  |  |  |
|  | Waste, unfit for beverage |  | A |  |
|  | Other | 17\% | B15 |  |
| 0902.30 | - Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg : |  |  |  |
|  | Black tea | 12\% | B10 |  |
|  | Other | 17\% | B15 |  |
| 0902.40 | - Other black tea (fermented) and other partly fermented tea: |  |  |  |
|  | Waste, unfit for beverage |  | A |  |
|  | Other: |  |  |  |
|  | Black tea |  | A |  |
|  | Other | 17\% | B15 |  |
| 0903.00 | Maté. | 6\% | B10 |  |
| 09.04 | Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta. |  | A |  |
| 0905.00 | Vanilla. |  | A |  |
| 09.06 | Cinnamon and cinnamon-tree flowers. |  | A |  |
| 0907.00 | Cloves (whole fruit, cloves and stems). |  | A |  |
| 09.08 | Nutmeg, mace and cardamoms. |  | A |  |
| 09.09 | Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries. |  | A |  |
| 09.10 | Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices. |  |  |  |
| 0910.10 | - Ginger: |  |  |  |

\begin{tabular}{|c|c|c|c|c|}
\hline Column 1 \& Column 2 \& Column 3 \& Column 4 \& Column \\
\hline \begin{tabular}{l}
Tariff \\
item number
\end{tabular} \& Description of goods \& Base Rate \& Category \& Note \\
\hline \[
\begin{aligned}
\& 0910.20 \\
\& 0910.30 \\
\& 0910.40 \\
\& 0910.50 \\
\& 0910.91 \\
\& 0910.99
\end{aligned}
\] \& ```
Provisionally preserved in brine, in
sulphur water or in other preservative
solutions
Other
- Saffron
- Turmeric (curcuma)
- Thyme; bay leaves
- Curry
- Other spices:
-- Mixtures referred to in Note 1 (b) to this
Chapter
-- Other
``` \& \(9 \%\)

$3.6 \%$ \& | B7 |
| :--- |
| A |
| A |
| A |
| A |
| B7 |
| A |
| A | \& \\

\hline Chapter 10 \& Cereals \& \& \& \\
\hline 10.01 \& Wheat and meslin. \& \& X \& \\
\hline 1002.00 \& Rye. \& \& A \& \\
\hline 1003.00 \& Barley. \& \& X \& \\
\hline 1004.00 \& Oats. \& \& A \& \\
\hline 10.05 \& Maize (corn). \& \& \& \\
\hline 1005.10 \& - Seed \& \& A \& \\
\hline 1005.90 \& - Other: \& \& \& \\

\hline \& | Popcorn, corn which is explosive with heating under normal air pressure |
| :--- |
| Other: | \& \& A \& \\


\hline \& | For feeding purposes |
| :--- |
| Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the Customs. |
| Other: | \& \& A \& \\


\hline \& | Intended for use in the manufacture of corn flakes, ethyl alcohol or distilled alcoholic beverages |
| :--- |
| Other | \& \& R

X \& 1 \\
\hline 10.06 \& Rice. \& \& X \& \\
\hline
\end{tabular}





\begin{tabular}{|c|c|c|c|c|}
\hline Column 1 \& Column 2 \& Column 3 \& Column 4 \& Column 5 \\
\hline \[
\begin{gathered}
\text { Tariff } \\
\text { item } \\
\text { number }
\end{gathered}
\] \& Description of goods \& Base Rate \& Category \& Note \\
\hline 1202.20 \& \begin{tabular}{l}
For oil extraction \\
Note: The imports under this item are to be used as materials for oil extraction under the supervision of the Customs. \\
Other \\
- Shelled, whether or not broken: \\
For oil extraction \\
Note: The imports under this item are to be used as materials for oil extraction under the supervision of the Customs. \\
Other
\end{tabular} \& \& A

X

A

X \& \\
\hline 1203.00 \& Copra. \& \& A \& \\
\hline 1204.00 \& Linseed, whether or not broken. \& \& A \& \\
\hline 12.05 \& Rape or colza seeds, whether or not broken. \& \& A \& \\
\hline 1206.00 \& Sunflower seeds, whether or not broken. \& \& A \& \\
\hline 12.07 \& Other oil seeds and oleaginous fruits, whether or not broken. \& \& A \& \\
\hline 12.08 \& Flours and meals of oil seeds or oleaginous fruits, other than those of mustard. \& \& A \& \\
\hline 12.09 \& Seeds, fruit and spores, of a kind used for sowing. \& \& A \& \\
\hline 12.10 \& Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin. \& \& A \& \\
\hline 12.11 \& Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered. \& \& A \& \\
\hline 12.12 \& Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included. \& \& \& \\
\hline 1212.10 \& - Locust beans, including locust bean seeds \& \& A \& \\
\hline 1212.20 \& - Seaweeds and other algae: \& \& \& \\
\hline
\end{tabular}

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| Tariff item number | Description of goods | Base Rate | Category | Note |
| $1212.30$ <br> 1212 . 91 <br> 1212.99 <br> 1213.00 <br> 12.14 | Edible seaweeds and other algae, fresh, chilled, frozen or dried: <br> Formed into rectangular (including square) papery sheets not more than $430 \mathrm{cmil}^{2}$ per piece <br> Other: <br> Porphyra spp. and other seaweeds mixed with Porphyra spp. <br> Other: <br> Hijiki (Hijikia fusiformis) <br> Other <br> Other: <br> Gloiopeltis spp., Porphyra spp., Enteromorpha spp., Monostroma spp., Kjellmaniella spp. or Laminaria spp.: <br> Of Gloiopeltis spp. <br> Other <br> Other <br> - Apricot, peach (including nectarine) or plum stones and kernels <br> - Other: <br> -- Sugar beet <br> -- Other: <br> Tubers of konnyaku <br> (Amorphophalus), whether or not cut, dried or powdered <br> Other <br> Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets. <br> Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets. | 3.5\% | X <br> X <br> R <br> X <br> A <br> B5 <br> A <br> A <br> A <br> X <br> A <br> A <br> A | 1 |


| Column 1 | Column 2 | Column 3 | Column 4 | Column |
| :---: | :---: | :---: | :---: | :---: |
| Tariff item number | Description of goods | Base Rate | Category | Note |
| Chapter 13 | Lac; gums, resins and other vegetable saps and extracts |  |  |  |
| 13.01 | Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams). |  | A |  |
| 13.02 | Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products. <br> - Vegetable saps and extracts: |  |  |  |
| 1302.11 | -- Opium |  | A |  |
| 1302.12 | -- Of liquorice |  | A |  |
| 1302.13 | -- Of hops |  | A |  |
| 1302.14 | -- Of pyrethrum or of the roots of plants containing rotenone: |  |  |  |
|  | Pyrethrum extract | 6\% | B5 |  |
|  | Other |  | A |  |
| 1302.19 | -- Other: |  |  |  |
|  | Bases for beverage: |  |  |  |
|  | Obtained from a single material of vegetable origin | 10\% | B7 |  |
|  | Other |  | R | 1 |
|  | Other |  | A |  |
| 1302.20 | - Pectic substances, pectinates and pectates |  | A |  |
|  | - Mucilages and thickeners, whether or not modified, derived from vegetable products: |  |  |  |
| 1302.31 | -- Agar-agar |  | R | 1 |
| 1302.32 | -- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds |  | A |  |
| 1302.39 | -- Other |  | A |  |
| Chapter 14 | Vegetable plaiting materials; vegetable products not elsewhere specified or included |  |  |  |




\begin{tabular}{|c|c|c|c|c|}
\hline Column 1 \& Column 2 \& Column 3 \& Column 4 \& Column \\
\hline Tariff item number \& Description of goods \& Base Rate \& Category \& Note \\
\hline 1512.29 \& \begin{tabular}{l}
-- Other: \\
Used for the manufacture of canned fish or shellfish for export \\
Other
\end{tabular} \& \& A

R \& 1 \\
\hline 15.13 \& Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified. \& \& A \& \\
\hline 15.14 \& Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified. \& \& R \& 1 \\

\hline 15.15 \& | Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified. |
| :--- |
| - Linseed oil and its fractions: | \& \& \& \\

\hline 1515.11 \& -- Crude oil \& \& R \& 1 \\
\hline 1515.19 \& -- Other \& \& R \& 1 \\
\hline \& - Maize (corn) oil and its fractions: \& \& \& \\
\hline 1515.21 \& -- Crude oil \& \& R \& 1 \\
\hline 1515.29 \& -- Other \& \& R \& 1 \\
\hline 1515.30 \& - Castor oil and its fractions \& \& A \& \\
\hline 1515.40 \& - Tung oil and its fractions \& \& A \& \\
\hline 1515.50 \& - Sesame oil and its fractions \& \& R \& 1 \\
\hline \multirow[t]{8}{*}{1515.90} \& - Other: \& \& \& \\

\hline \& | Oiticica oil, Camellia oil, Urushi wax, Haze wax, Jojoba oil and their fractions |
| :--- |
| Other: | \& \& A \& \\

\hline \& Of an acid value exceeding 0.6: \& \& \& \\

\hline \& | Rice bran oil and its |
| :--- |
| fractions | \& \& X \& \\

\hline \& Other \& \& R \& 1 \\
\hline \& Other: \& \& \& \\
\hline \& Rice bran oil and its fractions \& \& X \& \\
\hline \& Other \& \& R \& 1 \\
\hline
\end{tabular}

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| Tariff <br> item number | Description of goods | Base Rate | Category | Note |
| 15.16 | Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared. |  | A |  |
| 15.17 | Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16. |  |  |  |
| 1517.10 | - Margarine, excluding liquid margarine |  | P | 3 |
| 1517.90 | - Other: |  |  |  |
|  | Mixtures of animal fats and oils and their fractions, not otherwise prepared | 6.4\% | B5 |  |
|  | Oils of a kind used as mould release | 2.9\% | B5 |  |
|  | Other |  | R | 4 |
| 1518.00 | Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurised, blown, polymerized 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 Chapter, not elsewhere specified or included. |  | A |  |
| 1520.00 | Glycerol, crude; glycerol waters and glycerol lyes. |  | A |  |
| 15.21 | ```Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.``` |  |  |  |
| 1521.10 | - Vegetable waxes |  | A |  |
| 1521.90 | - Other: |  |  |  |
|  | Beeswax |  | R | 1 |
|  | Other |  | A |  |
| 1522.00 | Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes. |  | A |  |
| Chapter 16 | Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates |  |  |  |





| Column 1 | Column 2 | Column 3 | Column 4 | Column |
| :---: | :---: | :---: | :---: | :---: |
| Tariff <br> item <br> number | Description of goods | Base Rate | Category | Note |
|  | Other |  | R | 1 |
| 1605.20 | - Shrimps and prawns: |  |  |  |
|  | Smoked; simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine: |  |  |  |
|  | Simply boiled in water or in brine; chilled or frozen, after simply boiled in water or in brine | 3.2\% | B5 |  |
|  | Other |  | A |  |
|  | Other: |  |  |  |
|  | Containing rice |  | X |  |
|  | Other |  | A |  |
| 1605.30 | - Lobster |  | R | 1 |
| 1605.40 | - Other crustaceans: |  |  |  |
|  | Ebi |  | R | 1 |
|  | Other | 7.2\% | B7 |  |
| 1605.90 | - Other: |  |  |  |
|  | Smoked: |  |  |  |
|  | ```Of cuttle fish, squid, scallops and adductors of shellfish``` | 6.7\% | B5 |  |
|  | Other | 6.4\% | B5 |  |
|  | Other: |  |  |  |
|  | Cuttle fish, squid and jellyfish: |  |  |  |
|  | Cuttle fish and squid |  | X |  |
|  | $J e l l y f i s h ~$ | 8\% | B7 |  |
|  | Sea cucumbers and sea urchins |  | R | 1 |
|  | Other: |  |  |  |
|  | Abalones and scallops |  | R | 1 |
|  | Other molluscs: |  |  |  |
|  | In airtight containers |  | R | 1 |
|  | Other |  | A |  |


| Column 1 | Column 2 | Column 3 | Column 4 | Column |
| :---: | :---: | :---: | :---: | :---: |
| Tariff <br> item <br> number | Description of goods | Base Rate | Category | Note |
|  | Other | 7.2\% | B7 |  |
| Chapter 17 |  |  |  |  |
| 17.01 | Cane or beet sugar and chemically pure sucrose, in solid form. |  | X |  |
| 17.02 | Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel. |  |  |  |
|  | - Lactose and lactose syrup: |  |  |  |
| 1702.11 | -- Containing by weight $99 \%$ or more lactose, expressed as anhydrous lactose, calculated on the dry matter |  | A |  |
| 1702.19 | -- Other |  | A |  |
| 1702.20 | - Maple sugar and maple syrup |  | X |  |
| 1702.30 | - Glucose and glucose syrup, not containing fructose or containing in the dry state less than $20 \%$ by weight of fructose |  | X |  |
| 1702.40 | - Glucose and glucose syrup, containing in the dry state at least $20 \%$ but less than $50 \%$ by weight of fructose, excluding invert sugar |  | X |  |
| 1702.50 | - Chemically pure fructose |  | A |  |
| 1702.60 | - Other fructose and fructose syrup, containing in the dry state more than $50 \%$ by weight of fructose, excluding invert sugar |  | X |  |
| 1702.90 | - Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state $50 \%$ by weight of fructose: |  |  |  |
|  | Sugar, sugar syrup, artificial honey and caramel <br> Hi-test molasses: |  | X |  |
|  | Intended for use in the manufacture of glutamic acid and its salts, yeast, lysine, 5'-ribonucleotide and its salts and other products stipulated by a Cabinet Order | 3\% | B5 |  |
|  | Other |  | X |  |



\begin{tabular}{|c|c|c|c|c|}
\hline Column 1 \& Column 2 \& Column 3 \& Column 4 \& Column \\
\hline Tariff item number \& Description of goods \& Base Rate \& Category \& Note \\
\hline 1704.10
1704.90 \& \begin{tabular}{l}
- Chewing gum, whether or not sugar-coated \\
- Other: \\
Liquorice extract, not put up as confectionery \\
Other
\end{tabular} \& \& X

A

X \& \\
\hline Chapter 18 \& Cocoa and cocoa preparations \& \& \& \\
\hline 1801.00 \& Cocoa beans, whole or broken, raw or roasted. \& \& A \& \\
\hline 1802.00 \& Cocoa shells, husks, skins and other cocoa waste. \& \& A \& \\
\hline 18.03 \& Cocoa paste, whether or not defatted. \& \& \& \\
\hline 1803.10 \& - Not defatted \& \& P \& 6 \\
\hline 1803.20 \& - Wholly or partly defatted \& \& P \& 7 \\
\hline 1804.00 \& Cocoa butter, fat and oil. \& \& A \& \\
\hline 1805.00 \& Cocoa powder, not containing added sugar or other sweetening matter. \& \& P \& 8 \\
\hline 18.06 \& Chocolate and other food preparations containing cocoa. \& \& \& \\
\hline 1806.10 \& - Cocoa powder, containing added sugar \& \& \& \\
\hline \& Containing added sugar \& \& X \& \\
\hline \& Other \& \& P \& 9 \\
\hline \multirow[t]{3}{*}{1806.20} \& - Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg : \& \& \& \\
\hline \& Food preparations of goods of heading 04.01 to 04.04, containing cocoa powder in a proportion by weight of less than 10\%: \& \& \& \\

\hline \& | Containing not less than $30 \%$ of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurized containers |
| :--- |
| Other: | \& \& X \& \\

\hline
\end{tabular}



| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| $\begin{gathered} \text { Tariff } \\ \text { item } \\ \text { number } \end{gathered}$ | Description of goods | Base Rate | Category | Note |
| 19.01 | Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than $40 \%$ by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than $5 \%$ by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. <br> - Preparations for infant use, put up for retail sale: |  |  |  |
|  | Food preparations of goods of headings 04.01 to 04.04, containing not less than $30 \%$ of natural milk constituents by weight, calculated on the dry matter <br> Other: |  | X |  |
|  | Food preparations of goods of headings 04.01 to 04.04: <br> Containing added sugar <br> Other <br> Other | 21.3\% | $\begin{gathered} \mathrm{X} \\ \text { B15 } \\ \text { X } \end{gathered}$ |  |
| 1901.20 | - Mixes and doughs for the preparation of bakers' wares of |  |  |  |
|  | Food preparations of flour, meal or starch, which contain more than $85 \%$ by weigh of flour, groats, meal and pellets of rice, wheat, triticale, barley, starch, or any combination thereof, excluding cake-mixes and a kind used as infant food or dietetic purpose; doughs for rice products, excluding a kind used as infant food or dietetic purpose; food preparations of goods of headings 04.01 to 04.04 (preparations containing not less than $30 \%$ of natural milk constituents by weight, calculated on the dry matter) |  | X |  |



| Column 1 | Column 2 | Column 3 | Column 4 | Column |
| :---: | :---: | :---: | :---: | :---: |
| Tariff item number | Description of goods | Base Rate | Category | Note |
| 19.04 | Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included. |  | X |  |
| 19.05 | Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products. |  |  |  |
| 1905.10 | - Crispbread | 4.5\% | B15 |  |
| 1905.20 | - Gingerbread and the like <br> - Sweet biscuits; waffles and wafers: | 9\% | B15 |  |
| 1905.31 | -- Sweet biscuits |  | X |  |
| 1905.32 | -- Waffles and wafers |  | X |  |
| 1905.40 | - Rusks, toasted bread and similar toasted products | 4.5\% | B15 |  |
| 1905.90 | - Other: |  |  |  |
|  | Bread, ship's biscuits, and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese |  | X |  |
|  | Communion wafers, empty <br> cachets of a kind suitable for <br> pharmaceutical use, sealing <br> wafers, rice paper and similar products <br> Other: |  | X |  |
|  | Containing added sugar: <br> Arare, Sembei, similar rice products, biscuits, cookies and crackers |  | X |  |
|  | Crisp savoury food products, made from a dough based on potato powder | 9\% | B15 |  |
|  | Other |  | X |  |
|  | Other: |  |  |  |



| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| $\begin{gathered} \text { Tariff } \\ \text { item } \\ \text { number } \end{gathered}$ | Description of goods | Base Rate | Category | Note |
|  | Ginger |  | R | 1 |
|  | Other | 9\% | B10 |  |
| 20.02 | Tomatoes prepared or preserved otherwise than by vinegar or acetic acid. |  |  |  |
| 2002.10 | - Tomatoes, whole or in pieces | 7.6\% | B15 |  |
| 2002.90 | - Other: |  |  |  |
|  | Containing added sugar | 13.4\% | B15 |  |
|  | Other: |  |  |  |
|  | Tomato purée and tomato paste |  | X |  |
|  | Other | 7.6\% | B15 |  |
| 20.03 | Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid. |  |  |  |
| 2003.10 | - Mushrooms of the genus Agaricus: |  |  |  |
|  | Containing added sugar |  | A |  |
|  | Other: |  |  |  |
|  | In airtight containers not more than 10kg each including container: |  |  |  |
|  | French mushrooms | 13.6\% | B10 |  |
|  | Other |  | A |  |
|  | Other |  | A |  |
| 2003.20 | - Truffles |  | A |  |
| 2003.90 | - Other |  | A |  |
| 20.04 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06 . |  |  |  |
| 2004.10 | - Potatoes: |  |  |  |
|  | Cooked, not otherwise prepared | 8.5\% | B15 |  |
|  | Other: |  |  |  |
|  | Mashed potatoes | 13.6\% | B10 |  |
|  | Other | 9\% | B15 |  |
| 2004.90 | - Other vegetables and mixtures of vegetables: |  |  |  |







| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| Tariff <br> item number | Description of goods | Base Rate | Category | Note |
| 2008.50 | In airtight containers | 12\% | B10 |  |
|  | Other | 7.5\% | B10 |  |
|  | Other: |  |  |  |
|  | In airtight containers | 9\% | B7 |  |
|  | Other | 5.4\% | B7 |  |
|  | - Apricots: |  |  |  |
|  | Containing added sugar | 15\% | B10 |  |
|  | Other | 6\% | B10 |  |
| 2008.60 | - Cherries: |  |  |  |
|  | Containing added sugar | 15\% | B10 |  |
|  | Other: |  |  |  |
|  | In pulp form | 12\% | B10 |  |
|  | Other | 6\% | B10 |  |
| 2008.70 | - Peaches, including nectarines: |  |  |  |
|  | Containing added sugar: |  |  |  |
|  | In pulp form: |  |  |  |
|  | In airtight containers | 21.3\% | B15 |  |
|  | Other | 29.8\% | B15 |  |
|  | Other: |  |  |  |
|  | In airtight containers: |  |  |  |
|  | Not less than 2 kg each including container | 6.7\% | B5 |  |
|  | Other | 8\% | B7 |  |
|  | Other | 13.4\% | B10 |  |
|  | Other: |  |  |  |
|  | In pulp form: |  |  |  |
|  | In airtight containers | 8.5\% | B10 |  |
|  | Other | 10.7\% | B10 |  |
|  | Other: |  |  |  |
|  | In airtight containers | 6.7\% | B5 |  |
|  | Other | 9.6\% | B7 |  |



| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| Tariff item number | Description of goods | Base Rate | Category | Note |
| $20.09$ $2009.11$ | Bananas, avocados, mangoes, guavas and mangosteens: <br> In airtight containers <br> Other <br> Other: <br> Durians, rambutan, passion-fruit, litchi and carambola (star-fruit) <br> Other <br> Other: <br> In pulp form: <br> Bananas, avocados, prunes, mangoes, guavas and mangosteens <br> Camucamu <br> Other <br> Other: <br> Prunes, bananas, avocados, mangoes, guavas and mangosteens <br> Frozen taros <br> Other: <br> Durians, rambutan, passion-fruit, litchi, carambola (star-fruit), camucamu and popcorn(corn which is explosive with heating under normal air pressure) <br> Sweetpotatoes, whole or in pieces, dried after simply steamed or boiled in water <br> Other <br> Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. <br> - Orange juice: <br> -- Frozen: | 5. 5\% <br> 5.5\% <br> 7\% <br> $16.8 \%$ <br> 7. 5\% <br> $21.3 \%$ <br> $10 \%$ | B7 <br> B10 <br> B10 <br> B15 <br> B10 <br> A <br> B15 <br> A <br> B7 <br> A <br> B15 <br> B10 |  |









| Column 1 | Column 2 | Column 3 | Column 4 | Column |
| :---: | :---: | :---: | :---: | :---: |
| Tariff <br> item number | Description of goods | Base Rate | Category | Note |
| 21.03 | Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard. |  |  |  |
| 2103.10 | - Soya sauce | 6\% | B7 |  |
| 2103.20 | - Tomato ketchup and other tomato sauces |  | X |  |
| 2103.30 | - Mustard flour and meal and prepared mustard: |  |  |  |
|  | Put up in containers for retail sale | 9\% | B7 |  |
|  | Other | 7.5\% | B7 |  |
| 2103.90 | - Other: |  |  |  |
|  | Sauces: |  |  |  |
|  | Mayonnaise, French dressings and salad dressings |  | R | 1 |
|  | Other | 6\% | B7 |  |
|  | Other: |  |  |  |
|  | Instant curry and other curry preparations | 3.6\% | B7 |  |
|  | Other: |  |  |  |
|  | Consisting chiefly of sodiumglutamate | 4.8\% | B7 |  |
|  | Other | 10.5\% | B7 |  |
| 21.04 | Soups and broths and preparations therefor; homogenized composite food preparations. |  |  |  |
| 2104.10 | - Soups and broths and preparations therefor: |  |  |  |
|  | Of vegetable, in airtight containers | 7\% | B7 |  |
|  | Other | 8.4\% | B7 |  |
| 2104.20 | - Homogenized composite food preparations | 6\% | B10 |  |
| 2105.00 | Ice cream and other edible ice, whether or not containing cocoa. |  | R | 1 |
| 21.06 | Food preparations not elsewhere specified or included. |  |  |  |
| 2106.10 | - Protein concentrates and textured protein substances: |  |  |  |




| Column 1 | Column 2 | Column 3 | Column 4 | Column |
| :---: | :---: | :---: | :---: | :---: |
| $\begin{gathered} \text { Tariff } \\ \text { item } \\ \text { number } \end{gathered}$ | Description of goods | Base Rate | Category | Note |
|  | Hijiki (Hijikia <br> fusiformis) and other <br> those of products <br> specified in <br> subheading 1212.20: <br> Hijiki (Hijikia <br> fusiformis) <br> Other <br> Other |  | R X X | 1 |
| Chapter 22 | Beverages, spirits and vinegar |  |  |  |
| 22.01 | Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow. |  | A |  |
| 22.02 | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09. |  |  |  |
| 2202.10 | - Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured: |  |  |  |
|  | Containing added sugar |  | R | 1 |
|  | Other | 9.6\% | B7 |  |
| 2202.90 | - Other: |  |  |  |
|  | Containing added sugar |  | R | 1 |
|  | Other | 9.6\% | B7 |  |
| 2203.00 | Beer made from malt |  | A |  |
| 22.04 | Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09. |  |  |  |
| 2204.10 | - Sparkling wine |  | X |  |
|  | - Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: |  |  |  |
| 2204.21 | -- In containers holding 21 or less |  | X |  |
| 2204.29 | -- Other |  | X |  |
| 2204.30 | - Other grape must: |  |  |  |



\begin{tabular}{|c|c|c|c|c|}
\hline Column 1 \& Column 2 \& Column 3 \& Column 4 \& Column 5 \\
\hline \[
\begin{gathered}
\text { Tariff } \\
\text { item } \\
\text { number }
\end{gathered}
\] \& Description of goods \& Base Rate \& Category \& Note \\
\hline 22.07 \& ```
Sparkling beverages made, in part,None
``` \& \& A
X \& \\
\hline 2207.10 \& \begin{tabular}{l}
- Undenatured ethyl alcohol of an alcohol strength by volume of \(80 \%\) vol or higher: \\
Of an alcoholic strength by volume of 90\% vol or higher: \\
Intended for provision in manufacturing industrial alcohol \\
Other:
\end{tabular} \& \& A \& \\
\hline \& \begin{tabular}{l}
Intended for use in distilling alcohol for making alcoholic beverages through the continuous still \\
Other \\
Other:
\end{tabular} \& \& A \& \\
\hline \& \begin{tabular}{l}
Intended for use in distilling alcohol for making alcoholic beverages through the continuous still \\
Other
\end{tabular} \& \& A

X \& \\
\hline 2207.20 \& - Ethyl alcohol and other spirits, denatured, of any strength \& \& X \& \\
\hline 22.08 \& Undenatured ethyl alcohol of an alcoholic strength by volume of less than $80 \%$ vol; spirits, liqueurs and other spirituous beverages. \& \& \& \\
\hline 2208.20 \& - Spirits obtained by distilling grape wine or grape marc \& \& A \& \\
\hline 2208.30 \& - Whiskies \& \& A \& \\
\hline 2208.40 \& - Rum and tafia \& \& A \& \\
\hline 2208.50 \& - Gin and Geneva \& \& A \& \\
\hline 2208.60 \& - Vodka \& \& A \& \\
\hline 2208.70 \& - Liqueurs and cordials \& \& A \& \\
\hline 2208.90 \& - Other: \& \& \& \\
\hline
\end{tabular}

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| Tariff item number | Description of goods | Base Rate | Category | Note |
| 2209.00 | Ethyl alcohol and distilled alcoholic beverages: <br> Fruit brandy <br> Other: <br> Ethyl alcohol: <br> Intended for use in distilling alcohol for making alcoholic beverages through the continuous still <br> Other <br> Other: <br> Intended for use in distilling alcohol for making alcoholic beverages through the continuous still <br> Other <br> Other spirituous beverages: <br> Imitation sake and white sake <br> Beverages with a basis of fruit juices, of an alcoholic strength by volume of less than $1 \%$ vol <br> Other <br> Vinegar and substitutes for vinegar obtained from acetic acid. | $29.8 \%$ or 23 yen/kg, whichever is the greater $4.8 \%$ | A <br> A <br> X <br> A <br> X <br> A <br> B15 <br> A <br> B7 |  |
| Chapter 23 <br> 23.01 <br> 23.02 <br> 23.03 | Residues and waste from the food industries; prepared animal fodder <br> Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves. <br> Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants. <br> Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets. |  | A <br> A <br> A |  |



|  | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
|  | Description of goods | Base Rate | Category | Note |


| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| Tariff item number | Description of goods | Base Rate | Category | Note |
|  | More than 70 yen/kg in value for customs duty, put up in containers for retail sale but not in airtight containers, excluding those containing 35\% or more by weight of crude protein <br> Other: <br> In powders, meals, flakes, pellets, cubes or similar forms, containing less than $5 \%$ by weight of sugars evaluated as sucrose, less than $20 \%$ by weight of free starch, less than $35 \%$ by weight of crude protein, other than those be separable $10 \%$ or more by weight of broken rice and flour or meal of rice taken together when determined by means of separating methods stipulated by a Cabinet Order: <br> For dogs, cats and other similar kind of ornamental animals and pet animals <br> Other <br> Other |  | A <br> A <br> X <br> X |  |
| Chapter 24 | Tobacco and manufactured tobacco substitutes |  |  |  |
| 24.01 | Unmanufactured tobacco; tobacco refuse. |  | A |  |
| $24.02$ | ```Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.``` |  | X |  |
| $24.03$ | Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences. |  |  |  |
| 2403.10 | - Smoking tobacco, whether or not containing tobacco substitutes in any proportion <br> - Other: |  | X |  |
| $2403.91$ $2403.99$ | ```-- "Homogenized" or "reconstituted" tobacco -- Other:``` |  | A |  |
|  | Tobacco extracts and essences |  | A |  |



| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| $\begin{gathered} \text { Tariff } \\ \text { item } \\ \text { number } \end{gathered}$ | Description of goods | Base Rate | Category | Note |
| 2512.00 | Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less. |  | A |  |
| 25.13 | ```Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.``` |  | A |  |
| 2514.00 | Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape. |  | A |  |
| 25.15 | Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape. |  | A |  |
| 25.16 | Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape. |  | A |  |
| 25.17 | Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16 , whether or not heat-treated. |  | A |  |
| 25.18 | Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix. |  | A |  |
| 25.19 | Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure. |  | A |  |
| 25.20 | Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders. |  | A |  |


| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| Tariff item number | Description of goods | Base Rate | Category | Note |
| 2521.00 | Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement. |  | A |  |
| 25.22 | Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25. |  | A |  |
| 25.23 | Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers. |  | A |  |
| 2524.00 | Asbestos. |  | A |  |
| 25.25 | Mica, including splittings; mica waste. |  | A |  |
| 25.26 | Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc. |  | A |  |
| 25.28 | Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than $85 \%$ of $\mathrm{H}_{3} \mathrm{BO}_{3}$ calculated on the dry weight. |  | A |  |
| 25.29 | Felspar; leucite; nepheline and nepheline syenite; fluorspar. |  | A |  |
| 25.30 | Mineral substances not elsewhere specified or included. |  | A |  |
| Chapter 26 | Ores, slag and ash |  | A |  |
| Chapter 27 | Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes |  |  |  |
| 27.01 | Coal; briquettes, ovoids and similar solid fuels manufactured from coal. |  | A |  |
| 27.02 | Lignite, whether or not agglomerated, excluding jet. |  | A |  |
| 2703.00 | Peat (including peat litter), whether or not agglomerated. |  | A |  |
| 2704.00 | Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon. |  | A |  |
| 2705.00 | Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons. |  | A |  |


| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| $\begin{gathered} \text { Tariff } \\ \text { item } \\ \text { number } \end{gathered}$ | Description of goods | Base Rate | Category | Note |
| 2706.00 | Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars. |  | A |  |
| 27.07 | Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents. |  | A |  |
| 27.08 | Pitch and pitch coke, obtained from coal tar or from other mineral tars. |  | A |  |
| 2709.00 | Petroleum oils and oils obtained from bituminous minerals, crude. |  | A |  |
| 27.10 | Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight $70 \%$ or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils. |  |  |  |
|  | - Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight $70 \%$ or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils: <br> -- Light oils and preparations: |  |  |  |
| 2710.11 | Petroleum oils and oils obtained from bituminous minerals, including those containing less than $5 \%$ by weight of goods other than petroleum oils and oils obtained from bituminous |  |  |  |
|  | Petroleum spirits: |  |  |  |
|  | Mixed alkylenes with a very low degree of polymerisation |  | A |  |
|  | Of which the fraction $5 \%$ to $95 \%$ by volume including distillation loss distils within not more than 2口C, when determined by the testing method for distillation stipulated by a Cabinet Order, other than mixed alkylenes with a very low degree of polymerisation |  | A |  |


| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| Tariff item number | Description of goods | Base Rate | Category | Note |
| 2710.19 | For aviation use, including products not containing antiknock preparations: <br> Of a specific gravity not more than 0.8017 at 15 C C <br> Other <br> Other: <br> Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order <br> Other <br> Kerosenes: <br> Mixed alkylenes with a very low degree of polymerisation <br> Other: <br> Normal paraffins (containing not less than 95\% by weight of saturated straight chain hydrocarbon) <br> Other: <br> Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order <br> Other <br> Gas oils: <br> Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order <br> Other <br> Other <br> -- Other: <br> Petroleum oils and oils obtained from bituminous minerals, including those containing less than $5 \%$ by weight of goods other than petroleum oils and oils obtained from bituminous minerals: <br> Kerosenes: | 2,069yen/kl <br> 2,336yen/kl <br> 1,386yen/kl <br> 564yen/kl <br> 1,257yen/kl | B10 <br> B10 <br> A <br> B10 <br> A <br> A <br> A <br> B10 <br> A <br> B10 <br> A |  |


|  | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
|  | Description of goods | Base Rate | Category | Note |


| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| $\begin{gathered} \text { Tariff } \\ \text { item } \\ \text { number } \end{gathered}$ | Description of goods | Base Rate | Category | Note |
| 2710.91 | ```Intended for use as raw materials in refining including those manufactured from the oil under the supervision of the Customs``` <br> Other: <br> Containing by weight $0.3 \%$ or less of sulphur <br> Other <br> Other <br> Other <br> - Waste oils: <br> -- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs) | $\begin{aligned} & 2,376 \mathrm{yen} / \mathrm{kl} \\ & 3,202 \mathrm{yen} / \mathrm{kl} \end{aligned}$ | A <br> B10 <br> B10 <br> A <br> A <br> A |  |
| 2710.99 | -- Other |  | A |  |
| 27.11 | Petroleum gases and other gaseous hydrocarbons. |  | A |  |
| 27.12 | Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured. |  | A |  |
| 27.13 | ```Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.``` |  | A |  |
| $27.14$ $2715.00$ | Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks. <br> Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs). |  | A <br> A |  |
| Chapter 28 | Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes |  | A |  |
| $\begin{aligned} & \text { Chapter } 29 \\ & 29.01 \\ & 29.02 \end{aligned}$ | Organic chemicals <br> Acyclic hydrocarbons. <br> Cyclic hydrocarbons. |  | A <br> A |  |


| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| $\begin{gathered} \text { Tariff } \\ \text { item } \\ \text { number } \end{gathered}$ | Description of goods | Base Rate | Category | Note |
| 29.03 | Halogenated derivatives of hydrocarbons. |  | A |  |
| 29.04 | ```Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.``` |  | A |  |
| 29.05 | Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives. |  |  |  |
|  | - Saturated monohydric alcohols: |  |  |  |
| 2905.11 | -- Methanol (methyl alcohol) |  | A |  |
| 2905.12 | -- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol) |  | A |  |
| 2905.13 | -- Butan-1-ol (n-butyl alcohol) |  | A |  |
| 2905.14 | -- Other butanols |  | A |  |
| 2905.15 | -- Pentanol (amyl alcohol) and isomers thereof |  | A |  |
| 2905.16 | -- Octanol (octyl alcohol) and isomers thereof |  | A |  |
| 2905.17 | -- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol) |  | A |  |
| 2905.19 | -- Other |  | A |  |
|  | - Unsaturated monohydric alcohols: |  |  |  |
| 2905.22 | -- Acyclic terpene alcohols |  | A |  |
| 2905.29 | -- Other |  | A |  |
|  | - Diols: |  |  |  |
| 2905.31 | -- Ethylene glycol (ethanediol) |  | A |  |
| 2905.32 | -- Propylene glycol (propane-1,2-diol) |  | A |  |
| 2905.39 | -- Other |  | A |  |
|  | - Other polyhydric alcohols: |  |  |  |
| 2905.41 | -- 2-Ethyl-2-(hydroxymethyl) propane-1,3diol (trimethylolpropane) |  | A |  |
| 2905.42 | -- Pentaerythritol |  | A |  |
| 2905.43 | -- Mannitol |  | A |  |
| 2905.44 | -- D-glucitol (sorbitol) |  | X |  |
| 2905.45 | -- Glycerol |  | A |  |


| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| Tariff <br> item number | Description of goods | Base Rate | Category | Note |
| 2905.49 | -- Other <br> - Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols: |  | A |  |
| 2905.51 | -- Ethchlorvynol (INN) |  | A |  |
| 2905.59 | -- Other |  | A |  |
| 29.06 | Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives. <br> - Cyclanic, cyclenic or cycloterpenic: |  |  |  |
| 2906.11 | -- Menthol | 8\% or <br> 213.44 <br> yen/kg, <br> whichever <br> is the <br> greater | B10 |  |
| 2906.12 | -- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols |  | A |  |
| 2906.13 | -- Sterols and inositols |  | A |  |
| 2906.14 | -- Terpineols |  | A |  |
| 2906.19 | -- Other |  | A |  |
|  | - Aromatic: |  |  |  |
| 2906.21 | -- Benzyl alcohol |  | A |  |
| 2906.29 | -- Other |  | A |  |
| 29.07 | Phenols; phenol-alcohols. |  | A |  |
| 29.08 | Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols. |  | A |  |
| 29.09 | Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives. |  | A |  |
| 29.10 | Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives. |  | A |  |
| 2911.00 | Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives. |  | A |  |




| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| $\begin{gathered} \text { Tariff } \\ \text { item } \\ \text { number } \end{gathered}$ | Description of goods | Base Rate | Category | Note |
| 2922.22 | -- Anisidines, dianisidines, phenetidines, and their salts |  | A |  |
| 2922.29 | -- Other |  | A |  |
|  | - Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof: |  |  |  |
| 2922.31 | -- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof |  | A |  |
| 2922.39 | -- Other |  | A |  |
|  | - Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof: |  |  |  |
| 2922.41 | -- Lysine and its esters; salts thereof |  | A |  |
| 2922.42 | -- Glutamic acid and its salts: |  |  |  |
|  | Sodium glutamates | 5.2\% | B5 |  |
|  | Other |  | A |  |
| 2922.43 | -- Anthranilic acid and its salts |  | A |  |
| 2922.44 | -- Tilidine (INN) and its salts |  | A |  |
| 2922.49 | -- Other |  | A |  |
| 2922.50 | - Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function |  | A |  |
| 29.23 | ```Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.``` |  | A |  |
| 29.24 | Carboxyamide-function compounds; amide-function compounds of carbonic acid. |  | A |  |
| 29.25 | Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds. |  | A |  |
| 29.26 | Nitrile-function compounds. |  | A |  |
| 2927.00 | Diazo-, azo- or azoxy-compounds. |  | A |  |
| 2928.00 | Organic derivatives of hydrazine or of hydroxylamine. |  | A |  |
| 29.29 | Compounds with other nitrogen function. |  | A |  |
| 29.30 | Organo-sulphur compounds. |  | A |  |
| 2931.00 | Other organo-inorganic compounds. |  | A |  |


| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| Tariff item number | Description of goods | Base Rate | Category | Note |
| 29.32 | Heterocyclic compounds with oxygen hetero-atom(s) only. |  | A |  |
| 29.33 | Heterocyclic compounds with nitrogen hetero-atom(s) only. |  | A |  |
| 29.34 | Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds. |  | A |  |
| 2935.00 | Sulphonamides. |  | A |  |
| 29.36 | Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. |  | A |  |
| 29.37 | Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones. |  | A |  |
| 29.38 | Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives. |  | A |  |
| 29.39 | Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives. |  | A |  |
| 2940.00 | Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading $29.37,29.38$ or 29.39 . |  | A |  |
| 29.41 | Antibiotics. |  | A |  |
| 2942.00 | Other organic compounds. |  | A |  |
| Chapter 30 | Pharmaceutical products |  | A |  |
| Chapter 31 | Fertilisers |  | A |  |
| Chapter 32 | Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks |  | A |  |
| Chapter 33 | Essential oils and resinoids; perfumery, cosmetic or toilet preparations |  |  |  |


| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| Tariff item number | Description of goods | Base Rate | Category | Note |
| 33.01 | Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils. <br> - Essential oils of citrus fruit: |  |  |  |
| 3301.11 | -- Of bergamot |  | A |  |
| 3301.12 | -- Of orange |  | A |  |
| 3301.13 | -- Of lemon |  | A |  |
| 3301.14 | -- Of lime |  | A |  |
| 3301.19 | -- Other <br> - Essential oils other than those of citrus fruit: |  | A |  |
| 3301.21 | -- Of geranium |  | A |  |
| 3301.22 | -- Of jasmin |  | A |  |
| 3301.23 | -- Of lavender or of lavandin |  | A |  |
| 3301.24 | -- Of peppermint (Mentha piperita) |  | A |  |
| 3301.25 | -- Of other mints: |  |  |  |
|  | Peppermint oils obtained from Mentha arvensis: |  |  |  |
|  | Containing more than 65 \% by weight of total menthol when determined by the testing method stipulated by a Cabinet Order <br> Other | 5.4\% | A B7 |  |
|  | Other |  | A |  |
| 3301.26 | -- Of vetiver |  | A |  |
| 3301.29 | -- Other |  | A |  |
| 3301.30 | - Resinoids |  | A |  |
| 3301.90 | - Other |  | A |  |


| Column 1 | Column 2 | Column 3 | Column 4 | Column |
| :---: | :---: | :---: | :---: | :---: |
| $\begin{gathered} \text { Tariff } \\ \text { item } \\ \text { number } \end{gathered}$ | Description of goods | Base Rate | Category | Note |
| 33.02 | Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages. |  | A |  |
| 3303.00 | Perfumes and toilet waters |  | A |  |
| 33.04 | Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations. |  | A |  |
| 33.05 | Preparations for use on the hair. |  | A |  |
| 33.06 | Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages. |  | A |  |
| 33.07 | Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties. |  | A |  |
| Chapter 34 | Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster |  | A |  |
| Chapter 35 | Albuminoidal substances; modified starches; glues; enzymes |  |  |  |
| $35.01$ | Casein, caseinates and other casein derivatives; casein glues. |  | A |  |
| 35.02 | Albumins (including concentrates of two or more whey proteins, containing by weight more than $80 \%$ whey proteins, calculated on the dry matter), albuminates and other albumin derivatives. |  | A |  |
| 3503.00 | Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01. |  |  |  |



| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| $\begin{gathered} \text { Tariff } \\ \text { item } \\ \text { number } \end{gathered}$ | Description of goods | Base Rate | Category | Note |
| 3901.90 | - Other |  | A |  |
| 39.02 | Polymers of propylene or of other olefins, in primary forms. |  |  |  |
| 3902.10 | - Polypropylene: |  |  |  |
|  | In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms | 1.3\% or $5.12 \mathrm{yen} / \mathrm{kg}$, whichever is the less | B10 |  |
|  | Other |  | A |  |
| 3902.20 | - Polyisobutylene |  | A |  |
| 3902.30 | - Propylene copolymers: |  |  |  |
|  | In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms | $0.56 \%$ | B10 |  |
|  | Other |  | A |  |
| 3902.90 | - Other |  | A |  |
| 39.03 | Polymers of styrene, in primary forms. |  |  |  |
|  | - Polystyrene: |  |  |  |
| 3903.11 | -- Expansible |  | A |  |
| 3903.19 | -- Other: |  |  |  |
|  | In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms | 1.3\% | B10 |  |
|  | Other |  | A |  |
| 3903.20 | - Styrene-acrylonitrile (SAN) copolymers: |  |  |  |
|  | In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms | 0.62\% | B10 |  |
|  | Other |  | A |  |
| 3903.30 | - Acrylonitrile-butadiene-styrene (ABS) copolymers: |  |  |  |
|  | In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms | 0.62\% | B10 |  |



| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| $\begin{gathered} \text { Tariff } \\ \text { item } \\ \text { number } \end{gathered}$ | Description of goods | Base Rate | Category | Note |
| 3904.61 | -- Polytetrafluoroethylene |  | A |  |
| 3904.69 | -- Other |  | A |  |
| 3904.90 | - Other |  | A |  |
| 39.05 | ```Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.``` |  | A |  |
| 39.06 | Acrylic polymers in primary forms. |  |  |  |
| 3906.10 | - Poly (methyl methacrylate) : |  |  |  |
|  | In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms | 0.68\% | B6 |  |
|  | Other |  | A |  |
| 3906.90 | - Other: |  |  |  |
|  | ```In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms``` | 0.56\% | B6 |  |
|  | Other |  | A |  |
| 39.07 | Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms. |  | A |  |
| 39.08 | Polyamides in primary forms. |  | A |  |
| 39.09 | Amino-resins, phenolic resins and polyurethanes, in primary forms. |  | A |  |
| 3910.00 | Silicones in primary forms. |  | A |  |
| 39.11 | Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms. |  | A |  |
| 39.12 | Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms. |  | A |  |
| 39.13 | Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms. |  | A |  |


| Column 1 | Column 2 | Column 3 | Column 4 | Column |
| :---: | :---: | :---: | :---: | :---: |
| Tariff item number | Description of goods | Base Rate | Category | Note |
| 3914.00 | Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms. |  | A |  |
| 39.15 | Waste, parings and scrap, of plastics. |  | A |  |
| 39.16 | Monofilament of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics. |  | A |  |
| 39.17 | Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics. |  | A |  |
| 39.18 | Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter. |  | A |  |
| 39.19 | ```Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.``` |  | A |  |
| 39.20 | Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials. |  | A |  |
| 39.21 | Other plates, sheets, film, foil and strip, of plastics. |  | A |  |
| 39.22 | Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics. |  | A |  |
| 39.23 | Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics. |  | A |  |
| 39.24 | Tableware, kitchenware, other household articles and toilet articles, of plastics. |  | A |  |
| 39.25 | Builders' ware of plastics, not elsewhere specified or included. |  | A |  |
| 39.26 | Other articles of plastics and articles of other materials of headings 39.01 to 39.14 . |  | A |  |
| Chapter 40 | Rubber and articles thereof |  | A |  |
| Chapter 41 | Raw hides or skins (other than furskins) and leather |  |  |  |

\begin{tabular}{|c|c|c|c|c|}
\hline Column 1 \& Column 2 \& Column 3 \& Column 4 \& Column 5 \\
\hline \[
\begin{gathered}
\text { Tariff } \\
\text { item } \\
\text { number }
\end{gathered}
\] \& Description of goods \& Base Rate \& Category \& Note \\
\hline 41.01 \& Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split. \& \& \& \\
\hline 4101.20 \& - Whole hides and skins, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved: \& \& \& \\
\hline \& \begin{tabular}{l}
Of which have undergone a chrome tanning (including pre-tanning) process which is reversible, or of which have not yet undergone any tanning process \\
Other
\end{tabular} \& 12\% \& A

B10 \& \\
\hline 4101.50 \& - Whole hides and skins, of a weight exceeding 16kg: \& \& \& \\

\hline \& | Of which have undergone a chrome tanning (including pre-tanning) process which is reversible, or of which have not yet undergone any tanning process |
| :--- |
| Other | \& 12\% \& A

B10 \& \\
\hline 4101.90 \& - Other, including butts, bends and bellies: \& \& \& \\
\hline \& Of which have undergone a chrome tanning (including pre-tanning) process which is reversible, or of which have not yet undergone any tanning process \& \& A \& \\
\hline \& Other \& 12\% \& B10 \& \\
\hline 41.02 \& Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter. \& \& A \& \\
\hline 41.03 \& Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter. \& \& \& \\
\hline 4103.10 \& - Of goats or kids \& \& A \& \\
\hline 4103.20 \& - Of reptiles \& \& A \& \\
\hline 4103.30 \& - Of swine: \& \& \& \\
\hline
\end{tabular}




| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| Tariff <br> item number | Description of goods | Base Rate | Category | Note |
| 4106.92 | -- In the dry state (crust): |  |  |  |
|  | Dyed or coloured | 1.2\% | B7 |  |
|  | Other |  | A |  |
| 41.07 | Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14 . |  |  |  |
|  | - Whole hides and skins: |  |  |  |
| 4107.11 | -- Full grains, unsplit: |  |  |  |
|  | Parchment-dressed | 1.2\% | B7 |  |
|  | Other: |  |  |  |
|  | Dyed, coloured, stamped or embossed: |  |  |  |
|  | Dyed or coloured, excluding bovine leather, of a unit surface area not exceeding $2.6 \mathrm{~m}^{2}$, buffalo leather and roller leather | 13.3\% | B10 |  |
|  | Other | 16\% | B10 |  |
|  | Other | 12\% | B10 |  |
| 4107.12 | -- Grain splits: |  |  |  |
|  | Parchment-dressed | 1.2\% | B7 |  |
|  | Other: |  |  |  |
|  | Dyed, coloured, stamped or embossed: |  |  |  |
|  | Dyed or coloured, excluding bovine leather, of a unit surface area not exceeding $2.6 \mathrm{~m}^{2}$, buffalo leather and roller leather | 13.3\% | B10 |  |
|  | Other | 16\% | B10 |  |
|  | Other | 12\% | B10 |  |
| 4107.19 | -- Other: |  |  |  |
|  | Parchment-dressed | 1.2\% | B7 |  |
|  | Other: |  |  |  |
|  | Dyed, coloured, stamped or embossed | 16\% | B10 |  |



\begin{tabular}{|c|c|c|c|c|}
\hline Column 1 \& Column 2 \& Column 3 \& Column 4 \& Column \\
\hline $$
\begin{gathered}
\text { Tariff } \\
\text { item } \\
\text { number }
\end{gathered}
$$ \& Description of goods \& Base Rate \& Category \& Note \\
\hline 41.13

4113.10 \& | Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14. |
| :--- |
| - Of goats or kids: | \& \& \& \\

\hline \& | Parchment-dressed |
| :--- |
| Other: | \& 1.2\% \& B7 \& \\

\hline \& Dyed, coloured, stamped or embossed Other \& 16\% \& B10
A \& \\
\hline \multirow[t]{5}{*}{4113.20} \& - Of swine: \& \& \& \\
\hline \& Parchment-dressed \& 1.2\% \& B7 \& \\
\hline \& Other: \& \& \& \\
\hline \& Dyed, coloured, stamped or embossed \& 1.6\% \& B7 \& \\
\hline \& Other \& 1.2\% \& B7 \& \\
\hline \multirow[t]{7}{*}{4113.30} \& - Of reptiles: \& \& \& \\
\hline \& Parchment-dressed \& 1.2\% \& B7 \& \\
\hline \& Other: \& \& \& \\
\hline \& Dyed, coloured, stamped or embossed: \& \& \& \\
\hline \& Of alligators, crocodiles or lizards \& 2\% \& B7 \& \\
\hline \& Other \& 1.2\% \& B7 \& \\
\hline \& Other \& \& A \& \\
\hline \multirow[t]{5}{*}{4113.90} \& - Other: \& \& \& \\
\hline \& Parchment-dressed \& 1.2\% \& B7 \& \\
\hline \& Other: \& \& \& \\
\hline \& Dyed, coloured, stamped or embossed \& 1.2\% \& B7 \& \\
\hline \& Other \& \& A \& \\
\hline 41.14 \& Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather. \& \& X \& \\
\hline
\end{tabular}




| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| Tariff item number | Description of goods | Base Rate | Category | Note |
| 4202.29 | -- Other | 6.4\% | B7 |  |
|  | - Articles of a kind normally carried in the pocket or in the handbag: |  |  |  |
| 4202.31 | -- With outer surface of leather, of composition leather or of patent leather: |  |  |  |
|  | Wallets and purses, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty | 12.8\% | B7 |  |
|  | Other | 8\% | B7 |  |
| 4202.32 | -- With outer surface of plastic sheeting or of textile materials: |  |  |  |
|  | Wallets and purses, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty | 12.8\% | B7 |  |
|  | Other | 6.4\% | B7 |  |
| 4202.39 | -- Other | 0.82\% | B7 |  |
|  | - Other: |  |  |  |
| 4202.91 | -- With outer surface of leather, of composition leather or of patent leather | 8\% | B7 |  |
| 4202.92 | -- With outer surface of plastic sheeting or of textile materials | 6.4\% | B7 |  |
| 4202.99 | -- Other: |  |  |  |
|  | Of wood | 0.54\% | B7 |  |
|  | Of ivory, of bone, of tortoise-shell, of horn, of antlers, of coral, of mother-of-pearl or of other animal carving material | 0.68\% | B7 |  |
|  | Other | 0.92\% | B7 |  |
| 42.03 | Articles of apparel and clothing accessories, of leather or of composition leather. |  |  |  |
| 4203.10 | - Articles of apparel: |  |  |  |



| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| Tariff item number | Description of goods | Base Rate | Category | Note |
| $4204.00$ $4205.00$ $42.06$ | Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses: <br> Belts and beltings, combing leathers and intergill-leathers <br> Other <br> Other articles of leather or of composition leather. <br> Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons. | $\begin{aligned} & 3.6 \% \\ & 0.66 \% \\ & 6 \% \\ & 0.66 \% \end{aligned}$ | B7 <br> B7 <br> B7 <br> B7 |  |
| Chapter 43 $43.01$ <br> 43.02 <br> 43.03 <br> 4304.00 | Furskins and artificial fur; manufactures thereof <br> Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03 . <br> Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03. <br> Articles of apparel, clothing accessories and other articles of furskin. <br> Artificial fur and articles thereof. |  | A <br> X <br> X <br> A |  |
| $\begin{aligned} & \text { Chapter } 44 \\ & 44.01 \end{aligned}$ | Wood and articles of wood; wood charcoal <br> Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms. |  | A |  |
| 4402.00 | Wood charcoal (including shell or nut charcoal), whether or not agglomerated. |  | A |  |
| $44.03$ $44.04$ | Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared. <br> Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like. |  | A <br> A |  |
| 4405.00 | Wood wool; wood flour. |  | A |  |


| Column 1 | Column 2 | Column 3 | Column 4 | Column |
| :---: | :---: | :---: | :---: | :---: |
| $\begin{gathered} \text { Tariff } \\ \text { item } \\ \text { number } \end{gathered}$ | Description of goods | Base Rate | Category | Note |
| 44.06 | Railway or tramway sleepers (cross-ties) of wood. |  | A |  |
| 44.07 | Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm . |  | A |  |
| 44.08 | Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm . |  | A |  |
| 44.09 | Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed. |  | A |  |
| 44.10 | Particle board and similar board (for example, oriented strand board and waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances. |  | A |  |
| 44.11 | Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances. |  | A |  |
| 44.12 | Plywood, veneered panels and similar laminated wood. |  |  |  |
|  | - Playwood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness: |  |  |  |
| 4412.13 | -- With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter |  | R | 1 |
| 4412.14 | -- Other, with at least one outer ply of non-coniferous wood |  | R | 1 |
| 4412.19 | -- Other |  | R | 1 |
|  | - Other, with at least one outer ply of non-coniferous wood: |  |  |  |
| 4412.22 | -- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter |  | A |  |
| 4412.23 | -- Other, containing at least one layer of particle board |  | A |  |
| 4412.29 | -- Other |  | A |  |


| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| $\begin{gathered} \text { Tariff } \\ \text { item } \\ \text { number } \end{gathered}$ | Description of goods | Base Rate | Category | Note |
| 4412.92 | - Other: <br> -- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter |  | A |  |
| 4412.93 | -- Other, containing at least one layer of particle board |  | A |  |
| 4412.99 | -- Other |  | A |  |
| 4413.00 | Densified wood, in blocks, plates, strips or profile shapes. |  | A |  |
| 4414.00 | Wooden frames for paintings, photographs, mirrors or similar objects. |  | A |  |
| 44.15 | Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood. |  | A |  |
| 4416.00 | Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves. |  | A |  |
| 4417.00 | Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood. |  | A |  |
| 44.18 | Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes. |  | A |  |
| 4419.00 | Tableware and kitchenware, of wood. |  | A |  |
| 44.20 | Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94. |  | A |  |
| 44.21 | Other articles of wood. |  | A |  |
| Chapter 45 | Cork and articles of cork |  | A |  |
| Chapter 46 $46.01$ | Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork <br> Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens). |  |  |  |


| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| $\begin{gathered} \text { Tariff } \\ \text { item } \\ \text { number } \end{gathered}$ | Description of goods | Base Rate | Category | Note |
| $4601.20$ <br> 4601.91 <br> 4601.99 <br> 46.02 | - Mats, matting and screens of vegetable materials: <br> Of Igusa(Juncus effusus) or of Shichitoi(Cyperus tegetiformis) <br> Other <br> - Other: <br> -- Of vegetable material: <br> Mushiro, Komo and rushmats <br> Plaits and similar products of plaiting materials, whether or not assembled into strips <br> Other: <br> Of Igusa(Juncus effusus) or of Shichitoi(Cyperus tegetiformis) <br> Other <br> -- Other <br> Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01 ; articles of loofah. | $6 \%$ <br>  <br>  | B5 <br> A <br> A <br> A <br> B5 <br> A <br> A <br> A |  |
| Chapter 47 | Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard |  | A |  |
| Chapter 48 | Paper and paperboard; articles of paper pulp, of paper or of paperboard |  | A |  |
| Chapter 49 | Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans |  | A |  |
| Chapter 50 | Silk |  |  |  |
| $\begin{aligned} & 5001.00 \\ & 5002.00 \end{aligned}$ | Silk-worm cocoons suitable for reeling. <br> Raw silk (not thrown): |  | X |  |
|  | Wild silk <br> Other |  | A <br> X |  |
| $50.03$ $5004.00$ | Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock). <br> Silk yarn (other than yarn spun from silk waste) not put up for retail sale. |  | A <br> A |  |


| Column 1 | Column 2 | Column 3 | Column 4 | Column |
| :---: | :---: | :---: | :---: | :---: |
| $\begin{gathered} \hline \text { Tariff } \\ \text { item } \\ \text { number } \end{gathered}$ | Description of goods | Base Rate | Category | Note |
| $\begin{aligned} & 5005.00 \\ & 5006.00 \\ & 50.07 \end{aligned}$ | Yarn spun from silk waste, not put up for retail sale. <br> Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut. <br> Woven fabrics of silk or of silk waste. |  | A <br> A <br> A |  |
| Chapter 51 | Wool, fine or coarse animal hair; horsehair yarn and woven fabric |  | A |  |
| Chapter 52 | Cotton |  | A |  |
| Chapter 53 | Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn |  | A |  |
| Chapter 54 | Man-made filaments |  | A |  |
| Chapter 55 | Man-made staple fibres |  | A |  |
| Chapter 56 $56.01$ | Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof <br> Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps. |  | A |  |
| $56.02$ | Felt, whether or not impregnated, coated, covered or laminated. |  | A |  |
| $56.03$ $56.04$ | Nonwovens, whether or not impregnated, coated, covered or laminated. <br> Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05 , impregnated, coated, covered or sheathed with rubber or plastics: |  | A |  |
| 5604.10 | - Rubber thread and cord, textile covered |  | A |  |
| $5604.20$ $5604.90$ | - High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated <br> - Other: |  | A |  |
|  | impregnated, coated, covered or sheathed with rubber <br> Other: <br> Of cotton | $0.38 \%$ or $2.6 y e n / k g$, whichever is the greater | A B7 |  |


| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| Tariff item number | Description of goods | Base Rate | Category | Note |
| 5605.00 <br> 5606.00 <br> 56.07 <br> 56.08 <br> 5609.00 | Other <br> 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. <br> 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. <br> Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics. <br> Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials. <br> Articles of yarn, strip or the like of heading 54.04 or 54.05 , twine, cordage, rope or cables, not elsewhere specified or included. | 0.7\% | B7 <br> A <br> A <br> A <br> A <br> A |  |
| Chapter 57 | Carpets and other textile floor coverings |  | A |  |
| Chapter 58 | Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery |  | A |  |
| Chapter 59 | ```Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use``` |  | A |  |
| Chapter 60 | Knitted or crocheted fabrics |  | A |  |
| Chapter 61 | Articles of apparel and clothing accessories, knitted or crocheted |  | A |  |
| Chapter 62 | Articles of apparel and clothing accessories, not knitted or crocheted |  | A |  |
| Chapter 63 | Other made up textile articles; sets; worn clothing and worn textile articles; rags |  | A |  |
| Chapter 64 $64.01$ $6401.10$ | Footwear, gaiters and the like; parts of such articles <br> Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes. <br> - Footwear incorporating a protective metal toe-cap: |  |  |  |


| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| $\begin{gathered} \text { Tariff } \\ \text { item } \\ \text { number } \end{gathered}$ | Description of goods | Base Rate | Category | Note |
|  | Ski-boots |  | X |  |
|  | Other | 6.7\% | B7 |  |
|  | - Other footwear: |  |  |  |
| 6401.91 | -- Covering the knee | 6.7\% | B7 |  |
| 6401.92 | -- Covering the ankle but not covering the knee: |  |  |  |
|  | Ski-boots |  | X |  |
|  | Other | 6.7\% | B7 |  |
| 6401.99 | -- Other | 8\% | B7 |  |
| 64.02 | Other footwear with outer soles and uppers of rubber or plastics. |  |  |  |
|  | - Sports footwear: |  |  |  |
| 6402.12 | -- Ski-boots, cross-country ski footwear and snowboard boots: |  |  |  |
|  | Ski-boots |  | X |  |
|  | Snowboard boots | 8\% | B7 |  |
| 6402.19 | -- Other | 6.7\% | B7 |  |
| 6402.20 | - Footwear with upper straps or thongs assembled to the sole by means of plugs | 6.7\% | B7 |  |
| 6402.30 | - Other footwear, incorporating a protective metal toe-cap | 6.7\% | B7 |  |
|  | - Other footwear: |  |  |  |
| 6402.91 | -- Covering the ankle | 8\% | B7 |  |
| 6402.99 | -- Other: |  |  |  |
|  | Shoes | 8\% | B7 |  |
|  | Other |  | X |  |
| 64.03 | Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather. |  |  |  |
| 6403.12 | -- Ski-boots, cross-country ski footwear and snowboard boots |  | X |  |
| 6403.19 | -- Other |  | X |  |




| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| Tariff item number | Description of goods | Base Rate | Category | Note |
|  | "Jikatabi" and Canvas shoes | 6.7\% | B7 |  |
|  | Other | 8\% | B7 |  |
| 6404.20 | - Footwear with outer soles of leather or composition leather: |  |  |  |
|  | With uppers containing furskin: |  |  |  |
|  | With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers) | 24\% | B10 |  |
|  | Other |  | X |  |
|  | With outer soles of leather (excluding those with uppers containing furskin) : |  |  |  |
|  | Canvas shoes: |  |  |  |
|  | With uppers of leather in part (excluding sports footwear and footwear for gymnastics, athletics or similar activities) | 17.3\% | B10 |  |
|  | Other |  | X |  |
|  | Other: |  |  |  |
|  | With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers) | 24\% | B10 |  |
|  | Other |  | X |  |
|  | Other | 6.7\% | B10 |  |
| 64.05 | Other footwear. |  |  |  |
| 6405.10 | - With uppers of leather or composition leather: |  |  |  |
|  | With outer soles of leather and uppers of composition leather: |  |  |  |
|  | With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers) | 24\% | B10 |  |
|  | Other |  | X |  |
|  | ```With outer soles of rubber, plastics or composition leather and uppers of composition leather``` | 8\% | B7 |  |
|  | Other |  | A |  |



| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| Tariff item number | Description of goods | Base Rate | Category | Note |
|  | Other | 3.4\% | B10 |  |
| Chapter 65 | Headgear and parts thereof |  | A |  |
| Chapter 66 | Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof |  | A |  |
| Chapter 67 | Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair |  | A |  |
| Chapter 68 | Articles of stone, plaster, cement, asbestos, mica or similar materials |  | A |  |
| Chapter 69 | Ceramic products |  | A |  |
| Chapter 70 | Glass and glassware |  |  |  |
| 7001.00 | Cullet and other waste and scrap of glass; glass in the mass. |  | A |  |
| 70.02 | Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked. |  | A |  |
| 70.03 | Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked. |  | A |  |
| 70.04 | Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked. |  | A |  |
| 70.05 | Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked. |  | A |  |
| 7006.00 | 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. |  | A |  |
| 70.07 | Safety glass, consisting of toughened (tempered) or laminated glass. |  | A |  |
| 7008.00 | Multiple-walled insulating units of glass. |  | A |  |
| 70.09 | Glass mirrors, whether or not framed, including rear-view mirrors. |  | A |  |
| 70.10 | Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass. |  | A |  |


| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| $\begin{gathered} \text { Tariff } \\ \text { item } \\ \text { number } \end{gathered}$ | Description of goods | Base Rate | Category | Note |
| 70.11 | Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like. |  | A |  |
| 7012.00 | Glass inners for vacuum flasks or for other vacuum vessels. |  | A |  |
| 70.13 | ```Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).``` |  | A |  |
| 7014.00 | Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked. |  | A |  |
| 70.15 | Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses. |  | A |  |
| 70.16 | 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; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms. |  | A |  |
| 70.17 | Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated. |  | A |  |
| 70.18 | Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter. |  |  |  |
| 7018.10 | - Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares |  | A |  |
| 7018.20 | - Glass microspheres not exceeding 1 mm in diameter |  | A |  |
| 7018.90 | - Other: <br> Combined with precious metal or metal plated with precious metal | 6.6\% | B7 |  |


| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| Tariff item number | Description of goods | Base Rate | Category | Note |
| $\begin{aligned} & 70.19 \\ & 7020.00 \end{aligned}$ | ```Other Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics). Other articles of glass.``` |  | A <br> A <br> A |  |
| Chapter 71 $71.01$ | Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin <br> Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport. |  | A |  |
| 71.02 | Diamonds, whether or not worked, but not mounted or set. |  | A |  |
| 71.03 | Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport. |  | A |  |
| 71.04 | Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport. |  | A |  |
| 71.05 | Dust and powder of natural or synthetic precious or semi-precious stones. |  | A |  |
| 71.06 | ```Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.``` |  | A |  |
| 7107.00 | Base metals clad with silver, not further worked than semi-manufactured. |  | A |  |
| 71.08 | Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form. |  | A |  |
| 7109.00 | Base metals or silver, clad with gold, not further worked than semi-manufactured. |  | A |  |
| 71.10 | Platinum, unwrought or in semi-manufactured forms, or in powder form. |  | A |  |


| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| Tariff <br> item number | Description of goods | Base Rate | Category | Note |
| 7111.00 | ```Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.``` |  | A |  |
| 71.12 | Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal. |  | A |  |
| 71.13 | Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal. |  |  |  |
| 7113.11 | -- Of silver, whether or not plated or clad with other precious metal | 2.08\% | B5 |  |
| 7113.19 | -- Of other precious metal, whether or not plated or clad with precious metal: |  |  |  |
|  | Of platinum, whether or not plated or clad with other precious metal | 2.08\% | B5 |  |
|  | Other | 2.16\% | B5 |  |
| 7113.20 | - Of base metal clad with precious metal | 2.16\% | B5 |  |
| 71.14 | Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal. |  | A |  |
| 71.15 | Other articles of precious metal or of metal clad with precious metal. |  | A |  |
| 71.16 | Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed). |  | A |  |
| 71.17 | Imitation jewellery. |  | A |  |
| 71.18 | Coin. |  | A |  |
| Chapter 72 | Iron and steel |  | A |  |
| Chapter 73 | Articles of iron or steel |  | A |  |
| Chapter 74 | Copper and articles thereof |  | A |  |
| Chapter 75 | Nickel and articles thereof |  | A |  |
| Chapter 76 | Aluminium and articles thereof |  | A |  |
| Chapter 78 | Lead and articles thereof |  | A |  |
| Chapter 79 | Zinc and articles thereof |  | A |  |
| Chapter 80 | Tin and articles thereof |  | A |  |


| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| Tariff item number | Description of goods | Base Rate | Category | Note |
| Chapter 81 | Other base metals; cermets; articles thereof |  | A |  |
| Chapter 82 | Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal |  | A |  |
| Chapter 83 | Miscellaneous articles of base metal |  | A |  |
| Chapter 84 | Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof |  | A |  |
| 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 |  | A |  |
| Chapter 86 | Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds |  | A |  |
| Chapter 87 | Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof |  | A |  |
| Chapter 88 | Aircraft, spacecraft, and parts thereof |  | A |  |
| Chapter 89 | Ships, boats and floating structures |  | A |  |
| Chapter 90 | Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof |  | A |  |
| $\begin{aligned} & \text { Chapter } 91 \\ & 91.01 \end{aligned}$ | Clocks and watches and parts thereof Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal. |  | A |  |
| $91.02$ | Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01. |  | A |  |
| $91.03$ | Clocks with watch movements, excluding clocks of heading 91.04. |  | A |  |
| $9104.00$ $91.05$ | Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels. <br> Other clocks. |  | A |  |


| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| $\begin{gathered} \text { Tariff } \\ \text { item } \\ \text { number } \end{gathered}$ | Description of goods | Base Rate | Category | Note |
| 91.06 | Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time recorders). |  | A |  |
| 9107.00 | Time switches with clock or watch movement or with synchronous motor. |  | A |  |
| 91.08 | Watch movements, complete and assembled. |  | A |  |
| 91.09 | Clock movements, complete and assembled. |  | A |  |
| 91.10 | Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements. |  | A |  |
| 91.11 | Watch cases and parts thereof. |  | A |  |
| 91.12 | Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof. |  | A |  |
| 91.13 | Watch straps, watch bands and watch bracelets, and parts thereof. |  |  |  |
| 9113.10 | - Of precious metal or of metal clad with precious metal |  | A |  |
| 9113.20 | - Of base metal, whether or not gold- or silver-plated |  | A |  |
| 9113.90 | - Other: |  |  |  |
|  | Of leather or of composition leather: <br> Containing furskin or combined or trimmed with precious metal, metal clad with precious metal or metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko | 16\% | B7 |  |
|  | Other | 10\% | B7 |  |
|  | Other: |  |  |  |
|  | Composed of two or more materials, no account being taken of materials (for example, strings) used only for assembly | 2\% | B7 |  |
|  | Other |  | A |  |
| 91.14 | Other clock or watch parts. |  | A |  |


| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| $\begin{gathered} \text { Tariff } \\ \text { item } \\ \text { number } \end{gathered}$ | Description of goods | Base Rate | Category | Note |
| Chapter 92 | Musical instruments; parts and accessories of such articles |  | A |  |
| Chapter 93 | Arms and ammunition; parts and accessories thereof |  | A |  |
| Chapter 94 | Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings |  | A |  |
| Chapter 95 | Toys, games and sports requisites; parts and accessories thereof |  | A |  |
| Chapter 96 $96.01$ | Miscellaneous manufactured articles <br> Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding). |  | A |  |
| 9602.00 | 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. |  | A |  |
| 96.03 | Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees). |  | A |  |
| 9604.00 | Hand sieves and hand riddles |  | A |  |
| 9605.00 | Travel sets for personal toilet, sewing or shoe or clothes cleaning. | 5.28\% | B7 |  |
| 96.06 | Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks. |  | A |  |
| 96.07 | Slide fasteners and parts thereof. |  | A |  |


| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| $\begin{gathered} \text { Tariff } \\ \text { item } \\ \text { number } \end{gathered}$ | Description of goods | Base Rate | Category | Note |
| 96.08 | Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09. |  | A |  |
| 96.09 | Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks. |  | A |  |
| 9610.00 | Slates and boards, with writing or drawing surfaces, whether or not framed. |  | A |  |
| 9611.00 | 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. |  | A |  |
| 96.12 | Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes. |  | A |  |
| 96.13 | Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks. |  | A |  |
| 96.14 | Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof. |  | A |  |
| 96.15 | Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof. |  | A |  |
| 96.16 | Scent sprays and similar toilet sprays, and mounts and heads therefor; powder- puffs and pads for the application of cosmetics or toilet preparations. |  | A |  |
| 9617.00 | Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners. |  | A |  |
| 9618.00 | Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing. |  | A |  |
| Chapter 97 | Works of art, collectors' pieces and antiques |  | A |  |

Part 3
Section 1
Notes for Schedule of Malaysia
The terms and conditions in the following notes indicated with a serial number from 1 through 13 shall apply to originating goods of Japan imported from Japan specified with that number in Column 5 of the Schedule of Malaysia, in Section 2 of this Part.

1. A tariff rate quota shall be applied in accordance with the following:
(a) From the first year and after, the aggregate quota quantity shall be 100 metric tons for each year.
(b) The in-quota rate of customs duty shall be free.
(c) For the purposes of subparagraphs (a) and (b), the tariff rate quota shall be implemented through an import license for tariff rate quota issued by the importing Country. The tariff rate quota shall be administered by the importing Country and the aggregate quota quantity shall be allocated by the importing Country.
2. The rate of customs duty shall be reduced in 11 equal annual installments from the Base Rate to 20.0 percent, as from the date of entry into force of this Agreement.
3. The rate of customs duty shall be reduced in 11 equal annual installments from the Base Rate to 5.0 percent, as from the date of entry into force of this Agreement.
4. The rate of customs duty shall be 10.0 percent.
5. The rate of customs duty shall be reduced in accordance with the following:
(i) 50.0 percent, as from the date of entry into force of this Agreement;
(ii) 30.0 percent, as from the first day of the sixth year;
(iii) 20.0 percent, as from the first day of the eleventh year; and
(iv) not more than 10.0 percent, as from the first day of the sixteenth year.

In accordance with paragraph 3 of Article 19, the Countries shall negotiate on the rate of customs duty.
6. The customs duty shall be eliminated in accordance with the following:
(i) 20.0 percent, as from the date of entry into force of this Agreement;
(ii) 10.0 percent, as from the first day of the fourth year; and
(iii) free, as from the first day of the sixth year.
7. The customs duty shall be eliminated in accordance with the following:
(i) 20.0 percent, as from the date of entry into force of this Agreement;
(ii) 10.0 percent, as from the first day of the sixth year; and
(iii) free, as from the first day of the eleventh year.
8. The customs duty shall be eliminated in accordance with the following:
(i) 15.0 percent, as from the date of entry into force of this Agreement;
(ii) 10.0 percent, as from the first day of the sixth year;
(iii) 5.0 percent, as from the first day of the eighth year; and
(iv) free, as from the first day of the tenth year.
9. The customs duty shall be eliminated in accordance with the following:
(i) 10.0 percent, as from the date of entry into force of this Agreement;
(ii) 5.0 percent, as from the first day of the sixth year; and
(iii) free, as from the first day of the tenth year.
10. The customs duty shall be eliminated in accordance with the following:
(i) 15.0 percent, as from the date of entry into force of this Agreement;
(ii) 10.0 percent, as from the first day of the fourth year; and
(iii) free, as from the first day of the seventh year.
11. The customs duty shall be eliminated in accordance with the following:
(i) 35.0 percent, as from the date of entry into force of this Agreement;
(ii) 20.0 percent, as from the first day of 2007 ;
(iii) the CEPT rate applicable on the first day of 2008 or not more than 5.0 percent, whichever is the less, as from the first day of 2008;
(iv) the CEPT rate applicable on the first day of 2009 or not more than 5.0 percent, whichever is the less, as from the first day of 2009; and
(v) free, as from the first day of 2010.

For the purposes of subparagraphs (iii) and (iv), the term "the CEPT rate" means the rate of customs duty applied by Malaysia, under the Agreement of the Common Effective Preferential Tariff Scheme for the ASEAN Free Trade Area, and all related Agreements and Protocols.
12. The customs duty shall be eliminated in accordance with the following:
(i) the Base Rate, as from the date of entry into force of this Agreement;
(ii) the CEPT rate applicable on the first day of 2008 or not more than 5.0 percent, whichever is the less, as from the first day of 2008;
(iii) the CEPT rate applicable on the first day of 2009 or not more than 5.0 percent, whichever is the less, as from the first day of 2009; and
(iv) free, as from the first day of 2010.

For the purposes of subparagraphs (ii) and (iii), the term "the CEPT rate" means the rate of customs duty applied by Malaysia, under the Agreement of the Common Effective Preferential Tariff Scheme for the ASEAN Free Trade Area, and all related Agreements and Protocols.
13. (a) As from the date of entry into force of this Agreement, customs duty shall not be applied, provided that:
(i) the originating goods are imported by manufacturers and used directly in the manufacturing activities in such sectors as automotive and automotive components, electrical and electronics, shipbuilding and ship-repair, petroleum and gas, steel furniture, canning, re-rolling, and construction and home appliances using galvanized iron, under the circumstances where goods which satisfy the requirements of a user of such originating goods in respect of specification, grade and quantity are not produced in the territory of Malaysia; or

Note 1: The originating goods used in the petroleum and gas include pressure vessel and LP-gas cylinder.

Note 2: For the purposes of this note, the term "manufacturer" means an entity which is defined as a manufacturer under the Industrial Co-ordination Act 1975 of Malaysia, as may be amended.
(ii) the originating goods are imported for users which are:
(AA) designated as Licensed Manufacturing Warehouses; or
(BB) in Free Zones.
(b) On the request of either Country, the Countries shall consult on any matters related to this note. Either Country may invite to the consultations representatives from users, steel producers and other related entities.

Section 2
Schedule of Malaysia













| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| Tariff <br> item number | Description of goods | Base Rate | Category | Note |
| 080119 | - - Other: |  |  |  |
| $0801 \quad 19100$ | young coconuts (kelapa muda) |  | A |  |
| $0801 \quad 19 \quad 900$ | other |  | A |  |
|  | - Brazil nuts: |  |  |  |
| 080121000 | - - In shell |  | A |  |
| 080122000 | - - Shelled |  | A |  |
|  | - Cashew nuts: |  |  |  |
| 080131000 | - - In shell |  | A |  |
| 080132000 | - - Shelled |  | A |  |
| 0802 | Other nuts, fresh or dried, whether or not shelled or peeled. |  | A |  |
| 080300 | Bananas, including plantains, fresh or dried. |  |  |  |
| 080300100 | pisang mas | 5\% AND RM 1322.77/ tonne | B5 |  |
| 080300200 | pisang rastali | 5\% AND RM 1322.77/ tonne | B5 |  |
| 080300300 | pisang berangan | 5\% AND RM 1322.77/ tonne | B5 |  |
| 080300400 | pisang embun | 5\% AND RM 1322.77/ tonne | B5 |  |
| 080300900 | other | 5\% AND RM 1322.77/ tonne | B5 |  |
| 0804 | Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried. |  |  |  |
| $080410 \quad 000$ | - Dates |  | A |  |
| $080420 \quad 000$ | - Figs |  | A |  |
| $080430 \quad 000$ | - Pineapples | RM 827/tonne | B5 |  |
| $0804 \quad 40 \quad 000$ | - Avocados |  | A |  |
| 080450 | - Guavas, mangoes and mangosteens: |  |  |  |
| $0804 \quad 50 \quad 100$ | guavas |  | A |  |


| Column 1 |  |  | Column 2 | Column 3 | Column 4 | Column |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Tariff <br> item number |  |  | Description of goods | Base Rate | Category | Note |  |
| 0804 | 50 | 200 | mangoes | 5\% AND RM 220.45 /tonne | B5 |  |  |
| 0804 | 50 | 300 | mangosteens |  | A |  |  |
| 0805 |  |  | Citrus fruit, fresh or dried. |  |  |  |  |
| 0805 | 10 |  | - Oranges: |  |  |  |  |
| 0805 | 10 | 100 | fresh |  | A |  |  |
| 0805 | 10 | 200 | dried |  | A |  |  |
| 0805 | 20 |  | - Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids: |  |  |  |  |
| 0805 | 20 | 110 | fresh |  | A |  |  |
| 0805 | 20 | 120 | dried |  | A |  |  |
| 0805 | 20 | 900 | other |  | A |  |  |
| 0805 | 40 | 000 | - Grapefruit |  | A |  |  |
| 0805 | 50 |  | - Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia): |  |  |  |  |
| 0805 | 50 | 100 | - - Lemons (Citrus limon, Citrus limonum) |  | A |  |  |
| 0805 | 50 | 200 | - - Limes (Citrus aurantifolia, Citrus latifolia) |  | A |  |  |
| 0805 | 90 | 000 | - Other | 10\% | B5 |  |  |
| 0806 |  |  | Grapes, fresh or dried. |  |  |  |  |
| 0806 | 10 | 000 | - Fresh |  | A |  |  |
| 0806 | 20 | 000 | - Dried |  | A |  |  |
| 0807 |  |  | Melons (including watermelons) and papaws (papayas), fresh. <br> - Melons (including watermelons): |  |  |  |  |
| 0807 | 11 | 000 | - - Watermelons |  | A |  |  |
| 0807 | 19 | 000 | - - Other |  | A |  |  |
| 0807 | 20 |  | - Papaws (papayas): |  |  |  |  |
| 0807 | 20 | 100 | mardi backcross solo (betik solo) | 5\% AND RM $661.4 /$ tonne | B5 |  |  |
| 0807 | 20 | 900 | other | 5\% | B5 |  |  |
| 0808 |  |  | Apples, pears and quinces, fresh. |  | A |  |  |


| Column 1 |  |  | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Tariff <br> item number |  |  | Description of goods | Base Rate | Category | Note |
| 0809 |  |  | Apricots, cherries, peaches (including nectarines), plums and sloes, fresh. |  |  |  |
| 0809 | 10 | 000 | - Apricots |  | A |  |
| 0809 | 20 | 000 | - Cherries |  | A |  |
| 0809 | 30 | 000 | - Peaches, including nectarines |  | A |  |
| 0809 |  |  | - Plums and sloes: |  |  |  |
| 0809 | 40 | 100 | plums |  | A |  |
| 0809 | 40 | 200 | sloes | 10\% | B5 |  |
| 0810 |  |  | Other fruit, fresh. |  |  |  |
| 0810 | 10 | 000 | - Strawberries |  | A |  |
| 081020 | 20 | 000 | - Raspberries, blackberries, mulberries and loganberries |  | A |  |
| 081030 | 30 | 000 | - Black, white or red currants and gooseberries |  | A |  |
| 0810 | 40 | 000 | - Cranberries, bilberries and other fruits of the genus Vaccinium |  | A |  |
| 0810 | 50 | 000 | - Kiwifruit | 15\% | B7 |  |
| 0810 | 60 | 000 | - Durians |  | A |  |
| 0810 | 90 |  | - Other: |  |  |  |
|  |  |  | Tropical fruit: |  |  |  |
| 0810 | 90 | 110 | rambutan |  | A |  |
| 0810 | 90 | 130 | langsat |  | A |  |
| 0810 | 90 | 140 | jack fruit (cempedak and nangka) |  | A |  |
| 0810 | 90 | 150 | mata kucing (including longan) | 30\% | B10 |  |
| 0810 | 90 | 160 | cikus |  | A |  |
| 0810 | 90 | 170 | star fruits |  | A |  |
| 0810 | 90 | 180 | tamarind |  | A |  |
| 0810 | 90 | 190 | other |  | A |  |
| 0810 | 90 | 900 | Other |  | A |  |
| 0811 |  |  | Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter. |  | A |  |




| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| Tariff <br> item <br> number | Description of goods | Base Rate | Category | Note |
| Chapter 11 | Products of the milling industry; malt; starches; inulin; wheat gluten |  | A |  |
| Chapter 12 | Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder |  | A |  |
| Chapter 13 | Lac; gums, resins and other vegetable saps and extracts |  | A |  |
| Chapter 14 | Vegetable plaiting materials; vegetable products not elsewhere specified or included |  | A |  |
| Chapter 15 150100 | Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes <br> Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03. |  |  |  |
| $150100 \quad 100$ | lard, other pig fat and poultry fat | 10\% | B5 |  |
| 150100200 | bone fat and fats obtained from waste of pigs or poultry |  | A |  |
| 150200 | Fats of bovine animals, sheep or goats, other than those of heading 15.03. |  | A |  |
| 150300000 | ```Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.``` |  | A |  |
| 1504 | Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified. |  |  |  |
| 150410 | - Fish-liver oils and their fractions: |  |  |  |
| $150410 \quad 100$ | solid fractions not chemically modified |  | A |  |
| $1504 \quad 10 \quad 900$ | other | 15\% | B7 |  |
| 150420 | - Fats and oils and their fractions, of fish, other than liver oils |  | A |  |
| 150430 | - Fats and oils and their fractions, of marine mammals |  | A |  |
| 150500000 | Wool grease and fatty substances derived therefrom (including lanolin). |  | A |  |
| 150600 | Other animal fats and oils and their fractions, whether or not refined, but not chemically modified. |  | A |  |


| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| Tariff <br> item number | Description of goods | Base Rate | Category | Note |
| 1507 | Soya-bean oil and its fractions, whether or not refined, but not chemically modified. |  | A |  |
| 1508 | ```Ground-nut oil and its fractions, whether or not refined, but not chemically modified.``` |  | A |  |
| 1509 | Olive oil and its fractions, whether or not refined, but not chemically modified. |  | A |  |
| 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. |  | A |  |
| 1511 | Palm oil and its fractions, whether or not refined, but not chemically modified. |  | A |  |
| 1512 | Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified. |  | A |  |
| 1513 | Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified. |  | A |  |
| 1514 | Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified. |  | A |  |
| 1515 | Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified. |  | A |  |
| 1516 | Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared. |  |  |  |
| 151610 | - Animal fats and oils and their fractions: <br> Re-esterified: |  |  |  |
| 151610110 | bones or waste of animal fats and oils |  | A |  |
| 151610190 | other | 10\% | B5 |  |
| 151610900 | Other |  | A |  |



| Column 1Tariffitemnumber |  |  | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Description of goods | Base Rate | Category | Note |
| 1517 | 90 | 550 | of which castor oil predominates |  | A |  |
| 1517 | 90 | 551 | of which tung oil predominates |  | A |  |
| 1517 | 90 | 552 | of which sesame oil predominates |  | A |  |
| 1517 | 90 | 553 | of which almond oil predominates |  | A |  |
| 1517 | 90 | 554 | of which maize (corn oil) predominates |  | A |  |
| 1517 | 90 | 555 | of which soya bean oil predominates |  | A |  |
| 1517 | 90 | 556 | of which cotton seed oil predominates |  | A |  |
| 1517 | 90 | 557 | of which olive oil predominates |  | A |  |
| 1517 | 90 | 558 | of which sunflower oil predominates |  | A |  |
| 1517 | 90 | 559 | of which rape, colza or mustard oil predominates |  | A |  |
| 1517 | 90 | 560 | of which illipenut oil predominates |  | A |  |
| 1517 | 90 | 561 | of which coconut oil predominates |  | A |  |
| 1517 | 90 | 590 | other |  | A |  |
| 1517 | 90 | 600 | Of mixtures or preparations of animal fats or oil or of their fractions | 15\% | B7 |  |
| 1517 | 90 | 900 | Other | 10\% | B5 |  |
| 1518 | 00 |  | Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included: |  |  |  |
|  |  |  | Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16: |  |  |  |
| 1518 | 00 | 110 | linoxyn |  | A |  |
| 1518 | 00 | 190 | other |  | A |  |




| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| Tariff item number | Description of goods | Base Rate | Category | Note |
|  | In airtight containers: |  |  |  |
| 160232110 | infant and baby food |  | A |  |
| 160232190 | other |  | A |  |
| 160232900 | Other |  | A |  |
| 160239 | - - Other: |  |  |  |
|  | In airtight containers: |  |  |  |
| 160239110 | infant and baby food |  | A |  |
| 160239190 | other |  | A |  |
| 160239900 | Other |  | A |  |
|  | - Of swine: |  |  |  |
| 160241 | - - Hams and cuts thereof: |  |  |  |
|  | In airtight containers: |  |  |  |
| 160241110 | infant and baby food |  | A |  |
| 160241190 | other | 15\% | B7 |  |
| 160241900 | Other |  | A |  |
| 160242 | - - Shoulders and cuts thereof: |  |  |  |
|  | In airtight containers: |  |  |  |
| 160242110 | infant and baby food |  | A |  |
| 160242190 | other | 15\% | B7 |  |
| 160242900 | Other |  | A |  |
| 160249 | - - Other, including mixtures: |  |  |  |
|  | In airtight containers: |  |  |  |
| 160249110 | infant and baby food |  | A |  |
| 160249190 | other | 15\% | B7 |  |
| 160249900 | Other |  | A |  |
| 160250 | - Of bovine animals: |  |  |  |
|  | In airtight containers: |  |  |  |
| 160250110 | infant and baby food |  | A |  |
| $160250 \quad 190$ | other |  | A |  |
| 160250900 | Other |  | A |  |





| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| Tariff item number | Description of goods | Base Rate | Category | Note |
| 170220 | - Maple sugar and maple syrup: |  |  |  |
| $1702 \quad 20 \quad 100$ | maple sugar |  | A |  |
| 170220200 | maple syrup |  | A |  |
| 170230 | - Glucose and glucose syrup, not containing fructose or containing in the dry state less than $20 \%$ by weight offructose: |  |  |  |
| $1702 \quad 30 \quad 100$ | glucose |  | A |  |
| 170230200 | glucose syrup | 15\% | B7 |  |
| 170240 | - Glucose and glucose syrup, containing in the dry state at least $20 \%$ but less than $50 \%$ by weight of fructose, excluding invert sugar: |  |  |  |
| 170240100 | glucose |  | A |  |
| 170240200 | glucose syrup |  | A |  |
| $170250 \quad 000$ | - Chemically pure fructose |  | A |  |
| 170260 | - Other fructose and fructose syrup, containing in the dry state more than $50 \%$ by weight of fructose, excluding invert sugar: |  |  |  |
| 170260100 | fructose |  | A |  |
| 170260200 | fructose syrup | 15\% | B7 |  |
| 170290 | - Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state $50 \%$ by weight of fructose: <br> Other sugars: |  |  |  |
| 170290110 | chemically pure maltose |  | A |  |
| 170290190 | other |  | A |  |
| 170290200 | Golden syrup, artificial and blended honey and treacle |  | A |  |
| 170290900 | Other |  | A |  |
| 1703 | Molasses resulting from the extraction or refining of sugar. |  | A |  |
| 1704 | Sugar confectionery (including white chocolate), not containing cocoa. |  |  |  |
| $170410 \quad 000$ | - Chewing gum, whether or not sugarcoated | 15\% | B7 |  |



| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| Tariff item number | Description of goods | Base Rate | Category | Note |
| 1901 | Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than $40 \%$ by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5\% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. |  |  |  |
| 190110 | - Preparations for infant use, put up for retail sale: |  |  |  |
| 190110100 | Of flour, meal, starch or malt extract, whether or not containing cocoa powder in a proportion by weight of less than 40\% calculated on a totally defatted basis <br> Of goods of headings 04.01 to 04.04, not containing cocoa powder: |  | A |  |
| 190110210 | prepared milk in powder form for use as infants' food |  | A |  |
| 190110290 | other |  | A |  |
| $190110 \quad 300$ | Of goods of headings 04.01 to 04.04, containing cocoa powder by weight of less than 5\% calculated on a totally defatted basis |  | A |  |
| 190120 | - Mixes and doughs for the preparation of bakers' wares of heading 19.05: |  |  |  |
| 190120100 | of flour, meal, starch or malt extract, whether or not containing cocoa powder in a proportion by weight of less than 40\% calculated on a totally defatted basis |  | A |  |
| 190120200 | of goods of headings 04.01 to 04.04, not containing cocoa powder |  | A |  |
| 190120300 | of goods of headings 04.01 to 04.04, containing cocoa powder by weight of less than 5\% calculated on a totally defatted basis |  | A |  |
| 190190 | - Other: |  |  |  |
| 190190100 | Malt extract <br> Filled milk: |  | A |  |
| 190190210 | condensed, sweetened |  | A |  |






| Column 1 |  |  | Column 2 | Column 3 | Column 4 | Column | 5 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Tariff <br> item <br> number |  |  | Description of goods | Base Rate | Category | Note |  |
| 200290999 |  |  | other |  | A |  |  |
| 2003 |  |  | Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid. |  |  |  |  |
| 2003 | 10 |  | - Mushrooms of the genus Agaricus: |  |  |  |  |
| 2003 | 10 | 100 | Cooked otherwise than by steaming or boiling in water |  | A |  |  |
| 2003 | 10 | 200 | Infant and baby food |  | A |  |  |
|  |  |  | Other: |  |  |  |  |
| 2003 | 10 | 910 | in airtight containers | 6\% | B5 |  |  |
| 2003 | 10 | 990 | other |  | A |  |  |
| 2003 | 20 |  | - Truffles: |  |  |  |  |
| 2003 | 20 | 100 | Cooked otherwise than by steaming or boiling in water |  | A |  |  |
| 2003 | 20 | 200 | Infant and baby food |  | A |  |  |
|  |  |  | Other: |  |  |  |  |
| 2003 | 20 | 910 | in airtight containers | 20\% | B7 |  |  |
| 2003 | 20 | 990 | other |  | A |  |  |
| 2003 | 90 |  | - Other: |  |  |  |  |
| 2003 | 90 | 100 | Cooked otherwise than by steaming or boiling in water |  | A |  |  |
| 2003 | 90 | 200 | Infant and baby food |  | A |  |  |
|  |  |  | Other: |  |  |  |  |
| 2003 | 90 | 910 | in airtight containers | 6\% | B5 |  |  |
| 2003 | 90 | 990 | other |  | A |  |  |
| 2004 |  |  | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06. |  |  |  |  |
| 2004 | 10 |  | - Potatoes: |  |  |  |  |
| 2004 | 10 | 100 | Cooked otherwise than by steaming or boiling in water |  | A |  |  |
| 2004 | 10 | 200 | Infant and baby food |  | A |  |  |
| 2004 | 10 | 300 | Products based on potato flour Other: | 7\% | B5 |  |  |


| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| Tariff item number | Description of goods | Base Rate | Category | Note |
| 200410910 | in airtight containers | 8\% | B5 |  |
| 200410990 | other |  | A |  |
| 200490 | - Other vegetables and mixtures of vegetables: |  |  |  |
| 200490100 | Cooked otherwise than by steaming or boiling in water |  | A |  |
| 200490200 | Infant and baby food |  | A |  |
| 200490300 | Sweet corn, on the cob or in grains | 8\% | B5 |  |
| 200490400 | Preparations of leguminous vegetables or manioc, sweet potatoes or similar roots and tubers with high starch content flours | 20\% | B7 |  |
|  | Other: |  |  |  |
| 200490910 | in airtight containers | 8\% | B5 |  |
| 200490990 | other |  | A |  |
| 2005 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen other than products of heading 20.06. |  |  |  |
| 200510 | - Homogenised vegetables: |  |  |  |
| 200510100 | Infant and baby food |  | A |  |
|  | Other: |  |  |  |
| 200510910 | in airtight containers | 8\% | B5 |  |
| 200510990 | other |  | A |  |
| 200520 | - Potatoes: |  |  |  |
| 200520100 | Infant and baby food |  | A |  |
|  | Other: |  |  |  |
| 200520910 | in airtight containers | 8\% | B5 |  |
| 200520990 | other |  | A |  |
| 200540 | - Peas (Pisum sativum) : |  |  |  |
| 200540100 | Infant and baby food |  | A |  |
|  | Other: |  |  |  |
| 200540910 | in airtight containers | 20\% | B7 |  |
| 200540990 | other |  | A |  |




| Column 1 |  |  | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Tariff <br> item number |  |  | Description of goods | Base Rate | Category | Note |
| 200840 |  |  | - Pears: |  |  |  |
| 2008 | 40 | 100 | Cooked otherwise than by steaming or boiling in water, frozen <br> Other: <br> containing added sugar or sweetening matter or spirit: | 10\% | B5 |  |
| 2008 | 40 | 911 | in airtight containers | 6\% | B5 |  |
| 2008 | 40 | 919 | other |  | A |  |
|  |  |  | other: |  |  |  |
| 2008 | 40 | 991 | in airtight containers | 8\% | B5 |  |
| 2008 | 40 | 999 | other |  | A |  |
| 2008 | 50 |  | - Apricots: |  |  |  |
| 2008 | 50 | 100 | Cooked otherwise than by steaming or boiling in water, frozen | 10\% | B5 |  |
|  |  |  | Other: |  |  |  |
|  |  |  | containing added sugar or sweetening matter or spirit: |  |  |  |
| 2008 | 50 | 911 | in airtight containers | 6\% | B5 |  |
| 2008 | 50 | 919 | other |  | A |  |
|  |  |  | other: |  |  |  |
| 2008 | 50 | 991 | in airtight containers | 6\% | B5 |  |
| 2008 | 50 | 999 | other |  | A |  |
| 2008 | 60 |  | - Cherries: |  |  |  |
| 2008 | 60 | 100 | Cooked otherwise than by steaming or boiling in water, frozen | 10\% | B5 |  |
|  |  |  | Other: |  |  |  |
|  |  |  | containing added sugar or sweetening matter or spirit: |  |  |  |
| 2008 | 60 | 911 | in airtight containers | 6\% | B5 |  |
| 2008 | 60 | 919 | other |  | A |  |
|  |  |  | other: |  |  |  |
| 2008 | 60 | 991 | in airtight containers | 8\% | B5 |  |
| 2008 | 60 | 999 | other |  | A |  |




| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| Tariff item number | Description of goods | Base Rate | Category | Note |
| 200919 | - - Other: |  |  |  |
| 200919100 | Infant and baby food |  | A |  |
|  | Other: |  |  |  |
| 200919910 | ready for immediate consumption | 6\% | B5 |  |
| 200919990 | other |  | A |  |
|  | - Grapefruit juice: |  |  |  |
| 200921 | - - Of a Brix value not exceeding 20: |  |  |  |
| 200921100 | Infant and baby food |  | A |  |
|  | Other: |  |  |  |
| 200921910 | ready for immediate consumption | 6\% | B5 |  |
| 200921990 | other |  | A |  |
| 200929 | - - Other: |  |  |  |
| 200929100 | Infant and baby food |  | A |  |
|  | Other: |  |  |  |
| 200929910 | ready for immediate consumption | 6\% | B5 |  |
| 200929990 | other |  | A |  |
|  | - Juice of any other single citrus fruit: |  |  |  |
| 200931 | - - Of a Brix value not exceeding 20: |  |  |  |
| 200931100 | Infant and baby food |  | A |  |
|  | Other: |  |  |  |
| 200931910 | ready for immediate consumption | 6\% | B5 |  |
| 200931990 | other |  | A |  |
| 200939 | - - Other: |  |  |  |
| 200939100 | Infant and baby food |  | A |  |
|  | Other: |  |  |  |
| 200939910 | ready for immediate consumption | 6\% | B5 |  |
| 200939990 | other |  | A |  |
|  | - Pineapple juice: |  |  |  |
| 200941000 | - - Of a Brix value not exceeding 20 | 30\% | B7 |  |
| 200949000 | - - Other | 30\% | B7 |  |



| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: |
| Tariff item number | Description of goods | Base Rate | Category | Note |
| 2009 2009 90 2009 200 2009 90 | - Mixtures of juices: <br> Infant and baby food <br> Other: <br> ready for immediate consumption <br> other | 10\% | A B5 A |  |
| Chapter 21 $2101$ | Miscellaneous edible preparations <br> Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof. <br> - Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: |  |  |  |
| $\begin{array}{lll} 2101 & 11 & 000 \\ 2101 & 12 & \end{array}$ | - - Extracts, essences and concentrates <br> - - Preparation with a basis of extracts, essences or concentrates or with a basis of coffee: |  | A |  |
| 210112100 | "Coffee pastes" consisting of mixtures of ground, roasted coffee with vegetable fats and sometimes other ingredients | 25\% | B7 |  |
| $\begin{array}{lll} 2101 & 12 & 900 \\ 2101 & 20 \end{array}$ | other <br> - 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: |  | A |  |
| $2101 \quad 20 \quad 100$ | tea preparations consisting of a mixture of tea, milk powder and sugar | 25\% | B7 |  |
| 210120900 | other |  | A |  |
| $2101 \quad 30 \quad 000$ $2102$ | - Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof <br> Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders. |  | A |  |
| $210210 \quad 000$ |  | 25\% | B7 |  |



| Column 1 |  |  | Column 2 | Column 3 | Column 4 | Column |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| ```Tariff item number``` |  |  | Description of goods | Base Rate | Category | Note |  |
| 210690 |  |  | - Other: |  |  |  |  |
| 2106 | 90 | 100 | Table cream powders having a basis of milk |  | A |  |  |
| 2106 | 90 | 200 | Seri kaya | 25\% | B7 |  |  |
| 2106 | 90 | 300 | Autolysed yeast preparations | 20\% | B7 |  |  |
|  |  |  | Alcoholic and non-alcoholic compound preparations (other than of heading 33.02) used for making beverages: |  |  |  |  |
| 2106 | 90 | 410 | non alcoholic compound preparations or compound preparations having an alcoholic strength by volume not exceeding 0.5\% volume. |  | A |  |  |
| 2106 | 90 | 490 | other | 20\% | B7 |  |  |
| 2106 | 90 | 500 | Preparations for the manufacture of lemonade or other beverages | 15\% | B7 |  |  |
| 2106 | 90 | 600 | Preparations used for making jellies | 15\% | B7 |  |  |
| 2106 | 90 | 700 | Ice cream powder |  | A |  |  |
| 2106 | 90 | 800 | Food supplements |  | A |  |  |
|  |  |  | Other: |  |  |  |  |
| 2106 | 90 | 910 | for use as infant and baby food |  | A |  |  |
| 2106 | 90 | 990 | other | 20\% | B7 |  |  |
| Chapter |  |  | Beverages, spirits and vinegar |  |  |  |  |
| 2201 |  |  | Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow. |  |  |  |  |
| 2201 | 10 | 000 | - Mineral waters and aerated waters | 20\% | B7 |  |  |
| 2201 | 90 |  | - Other: |  |  |  |  |
| 2201 | 90 | 100 | ice and snow |  | A |  |  |
| 2201 | 90 | 900 | other |  | A |  |  |
| 2202 |  |  | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09. |  |  |  |  |



| Column 1 |  |  | Column 2 | Column 3 | Column 4 | Column | 5 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Tariff <br> item <br> number |  |  | Description of goods | Base Rate | Category | Note |  |
| 2503 | 00 | 000 | Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur. |  | A |  |  |
| 2504 |  |  | Natural graphite. |  | A |  |  |
| 2505 |  |  | Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26. |  | A |  |  |
| 2506 |  |  | Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape. |  | A |  |  |
| 2507 | 00 | 000 | Kaolin and other kaolinic clays, whether or not calcined. |  | A |  |  |
| 2508 |  |  | Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths. |  |  |  |  |
| 2508 | 10 | 000 | - Bentonite |  | A |  |  |
| 2508 | 20 |  | - Decolourising earths and fuller's earth: |  |  |  |  |
| 2508 | 20 | 100 | fuller's earth | 30\% | B7 |  |  |
| 2508 | 20 | 900 | other |  | A |  |  |
| 2508 | 30 | 000 | - Fire-clay |  | A |  |  |
| 2508 | 40 | 000 | - Other clays |  | A |  |  |
| 2508 | 50 | 000 | - Andalusite, kyanite and sillimanite |  | A |  |  |
| 2508 | 60 | 000 | - Mullite |  | A |  |  |
| 2508 | 70 | 000 | - Chamotte or dinas earths |  | A |  |  |
| 2509 | 00 | 000 | Chalk. |  | A |  |  |
| 2510 |  |  | Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk. |  | A |  |  |
| 2511 |  |  | Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16. |  | A |  |  |


| Column 1 |  |  | Column 2 | Column 3 | Column 4 | Column | 5 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Tariff <br> item number |  |  | Description of goods | Base Rate | Category | Note |  |
| 2512 | 00 | 000 | 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. |  | A |  |  |
| 2513 |  |  | Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated. |  | A |  |  |
| 2514 | 00 | 000 | Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape. |  | A |  |  |
| 2515 |  |  | Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape. <br> - Marble and travertine: |  |  |  |  |
| 2515 | 11 | 000 | - - Crude or roughly trimmed |  | A |  |  |
| 2515 | 12 | 000 | - - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape | 15\% | B7 |  |  |
| 2515 | 20 | 000 | - Ecaussine and other calcareous monumental or building stone; alabaster | 15\% | B7 |  |  |
| 2516 |  |  | Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape. |  | A |  |  |
| 2517 |  |  | Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones, of heading 25.15 or 25.16 , whether or not heat-treated. |  | A |  |  |






| Column 1 |  |  | Column 2 | Column 3 | Column 4 | Column | 5 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| $\begin{gathered} \text { Tariff } \\ \text { item } \\ \text { number } \end{gathered}$ |  |  | Description of goods | Base Rate | Category | Note |  |
| 2826 |  |  | Fluorides; fluorosilicates, <br> fluoroaluminates and other complex <br> fluorine salts. |  | A |  |  |
| 2827 |  |  | Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides. |  | A |  |  |
| 2828 |  |  | Hypochlorites; commercial calcuim hypochlorite; chlorites; hypobromites. |  |  |  |  |
| $282810 \quad 000$ |  |  | - Commercial calcium hypochlorite and other calcium hypochlorites |  | A |  |  |
| 282890 |  |  | - Other: |  |  |  |  |
| $2828 \quad 90 \quad 100$ |  |  | sodium hypochlorite | 10\% | P | 3 |  |
| 282890900 |  |  | other |  | A |  |  |
| 2829 |  |  | Chlorates and perchorates; bromates and perbromates; iodates and periodates. |  | A |  |  |
| 2830 |  |  | Sulphides; polysulphides, whether or not chemically defined. |  | A |  |  |
| 2831 |  |  | Dithionites and sulphoxylates. |  | A |  |  |
| 2832 |  |  | Sulphites; thiosulphates. |  | A |  |  |
| 2833 |  |  | Sulphates; alums; peroxosulphates (persulphates). |  |  |  |  |
|  |  |  | - Sodium sulphates: |  |  |  |  |
| 283311000 |  |  | - - Disodium sulphate |  | A |  |  |
| 283319 - - Other: |  |  |  |  |  |  |  |
| $283319 \quad 100$ |  |  | sodium hydrogen sulphate |  | A |  |  |
| 2833 | 19 | 900 | other |  | A |  |  |
|  |  |  | - Other sulphates: |  |  |  |  |
| 283321000 |  |  | - - Of magnesium |  | A |  |  |
| 283322000 |  |  | - - Of aluminium | 20\% | P | 3 |  |
| 283323000 |  |  | - - Of chromium |  | A |  |  |
| 2833 | 24 | 000 | - - Of nickel |  | A |  |  |
| 2833 | 25 | 000 | - - Of copper |  | A |  |  |
| 2833 | 26 | 000 | - - Of zinc |  | A |  |  |
| 2833 | 27 | 000 | - - Of barium |  | A |  |  |
| 2833 | 29 | 000 | - - Other |  | A |  |  |






| Column 1 |  |  | Column 2 | Column 3 | Column 4 | Column 5 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Tariff <br> item <br> number |  |  | Description of goods | Base Rate | Category | Note |  |
| 2903 | 45 | 910 | trichlorotetrafluoropropane (HCFC-224) |  | A |  |  |
| 2903 | 45 | 920 | dichloropentafluoropropane (HCFC-225) |  | A |  |  |
| 2903 | 45 | 930 | chloropentafluoropropane (HCFC-235) |  | A |  |  |
| 2903 | 45 | 940 | heptachlorodifluoropropane (CFC-211) |  | A |  |  |
| 2903 | 45 | 950 | pentachlorotrifluoropropane (CFC-213) |  | A |  |  |
| 2903 | 45 | 960 | tetrachlorotetrafluoropropane (CFC-214) |  | A |  |  |
| 2903 | 45 | 970 | trichloropentafluoropropane (CFC-215) |  | A |  |  |
| 2903 | 45 | 980 | dichlorohexafluoropropane (CFC-216) |  | A |  |  |
|  |  |  | other: |  |  |  |  |
| 2903 | 45 | 991 | chloroheptafluoropropanes (CFC-217) |  | A |  |  |
| 2903 | 45 | 992 | heptachlorofluoropropanes |  | A |  |  |
| 2903 | 45 | 993 | hexachlorodifluoropropanes |  | A |  |  |
| 2903 | 45 | 994 | dichlorohexafluoropropanes |  | A |  |  |
| 2903 | 45 | 999 | other |  | A |  |  |
| 2903 | 46 | 000 | - - Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoromethanes |  | A |  |  |
| 2903 | 47 |  | - - Other perhalogenated derivatives: |  |  |  |  |
| 2903 | 47 | 100 | bromochlorodifluoroethane (Halon 1211) |  | A |  |  |
| 2903 | 47 | 200 | bromotrifluoroethane (Halon 1301) |  | A |  |  |
| 2903 | 47 | 300 | bromotrifluoromethane (HBFC-22B1) |  | A |  |  |
| 2903 | 47 | 900 | other |  | A |  |  |
| 2903 | 49 |  | - - Other: |  |  |  |  |
| 2903 | 49 | 100 | derivatives of methane, ethane or propane, halogenated only with fluorine and chlorine |  | A |  |  |
| 2903 | 49 | 200 | derivatives of methane, ethane or propane, halogenated only with fluorine and bromine |  | A |  |  |
| 2903 | 49 | 900 | other |  | A |  |  |
| 2903 | 51 | 000 | - - 1,2,3,4,5,6-Hexachlorocyclohexane |  | A |  |  |
| 2903 | 59 | 000 | - - Other |  | A |  |  |
|  |  |  | - Halogenated derivatives of aromatic hydrocarbons: |  |  |  |  |











| Column 1 |  |  | Column 2 | Column 3 | Column 4 | Column 5 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Tariff <br> item <br> number |  |  | Description of goods | Base Rate | Category | Note |
| 3206 |  |  | Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading $32.03,32.04$ or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined. <br> - Pigments and preparations based on titanium dioxide: |  |  |  |
| 3206 | 11 | 000 | - - Containing $80 \%$ or more by weight of titanium dioxide calculated on the dry matter | 15\% | B6 |  |
| 3206 | 19 | 000 | - - Other | 15\% | P | 3 |
| 3206 | 20 | 000 | - Pigments and preparations based on chromium compounds |  | A |  |
| 3206 | 30 | 000 | - Pigments and preparations based on cadmium compounds <br> - Other colouring matter and other preparations: |  | A |  |
| 3206 | 41 | 000 | - - Ultramarine and preparations based thereon |  | A |  |
| 3206 | 42 | 000 | - - Lithopone and other pigments and preparations based on zinc sulphide |  | A |  |
| 3206 | 43 | 000 | - - Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides) |  | A |  |
| 3206 | 49 |  | - - Other: |  |  |  |
| 3206 | 49 | 100 | laundry blue |  | A |  |
| 3206 | 49 | 900 | other |  | A |  |
| 3206 | 50 | 000 | - Inorganic products of a kind used as luminophores |  | A |  |
| 3207 |  |  | Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes. |  | A |  |
| 3208 |  |  | Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter. |  |  |  |









\begin{tabular}{|c|c|c|c|c|c|c|c|}
\hline \multicolumn{3}{|l|}{Column 1} \& Column 2 \& Column 3 \& Column 4 \& Column \& 5 \\
\hline \multicolumn{3}{|c|}{Tariff item number} \& Description of goods \& Base Rate \& Category \& Note \& \\
\hline 3407
3407

3407 \& 00
00

00 \& 100 \& | 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 | \& 10\% \& B10 \& \& \\

\hline Chapt

\[
3501

\] \& ter \& \& | Albuminoidal substances; modified starches; glues; enzymes |
| :--- |
| Casein, caseinates and other casein derivatives; casein glues. | \& \& \& \& \\

\hline 3501

3501 \& $$
\begin{aligned}
& 10 \\
& 90
\end{aligned}
$$ \& \& \[

$$
\begin{aligned}
& \text { - Casein } \\
& \text { - Other: }
\end{aligned}
$$
\] \& \& A \& \& \\

\hline 3501 \& 90 \& 100 \& caseinates and other casein derivatives \& \& A \& \& \\
\hline 3501 \& 90 \& 200 \& casein glues \& 25\% \& B7 \& \& \\
\hline 3502 \& \& \& Albumins (including concentrates of two or more whey proteins, containing by weight more than $80 \%$ whey proteins, calculated on the dry matter), albuminates and other albumin derivatives. \& \& A \& \& \\
\hline 3503 \& \& \& ```
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.

``` & & & & \\
\hline 3503 & 00 & 100 & gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives & & A & & \\
\hline 3503 & 00 & 200 & isinglass & & A & & \\
\hline 3503 & 00 & 910 & fish glue & 25\% & B7 & & \\
\hline 3503 & 00 & 990 & other & 25\% & B10 & & \\
\hline 3504 & 00 & 000 & Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed. & & A & & \\
\hline
\end{tabular}


\begin{tabular}{|c|c|c|c|c|}
\hline Column 1 & Column 2 & Column 3 & Column 4 & Column 5 \\
\hline Tariff item number & Description of goods & Base Rate & Category & Note \\
\hline 370400 & Photographic plates, film, paper, paperboard and textiles, exposed but not developed. & & A & \\
\hline 3705 & Photographic plates and film, exposed and developed, other than cinematographic film. & & A & \\
\hline 3706 & Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track. & & A & \\
\hline 3707 & Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use. & 20\% & B10 & \\
\hline Chapter 38 & Miscellaneous chemical products & & & \\
\hline 3801 & Artificial graphite; colloidal or semicolloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semimanufactures. & & A & \\
\hline 3802 & Activated carbon; activated natural mineral products; animal black, including spent animal black. & & A & \\
\hline 380300 & Tall oil, whether or not refined. & & A & \\
\hline 380400 & Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03. & & A & \\
\hline 3805 & Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alphaterpineol as the main constituent. & & A & \\
\hline 3806 & Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums. & & A & \\
\hline 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. & & A & \\
\hline
\end{tabular}










\begin{tabular}{|c|c|c|c|c|c|c|c|}
\hline \multicolumn{3}{|l|}{Column 1} & Column 2 & Column 3 & Column 4 & Column & 5 \\
\hline \multicolumn{3}{|c|}{Tariff item number} & Description of goods & Base Rate & Category & Note & \\
\hline & & & other: & & & & \\
\hline 3915 & 90 & 291 & of phenolic resins & & A & & \\
\hline 3915 & 90 & 292 & of amino-resins & & A & & \\
\hline 3915 & 90 & 299 & other & 25\% & B10 & & \\
\hline 3915 & 90 & 300 & Of regenerated cellulose; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticised or not & 25\% & B7 & & \\
\hline 3915 & 90 & 400 & Of hardened proteins & & A & & \\
\hline 3915 & 90 & 500 & Of chemical derivatives of natural rubber & & A & & \\
\hline 3915 & 90 & 900 & Other & & A & & \\
\hline 3916 & & & Monofilament of which any crosssectional dimension exceeds 1 mm , rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics. & & & & \\
\hline 3916 & 10 & 000 & - Of polymers of ethylene & 25\% & B9 & & \\
\hline 3916 & 20 & 000 & - Of polymers of vinyl chloride & 20\% & B9 & & \\
\hline 3916 & 90 & & - Of other plastics: & & & & \\
\hline 3916 & 90 & 100 & Of other addition polymerisation products & 25\% & B9 & & \\
\hline & & & Of condensation or rearrangement polymerisation products: & & & & \\
\hline 3916 & 90 & 210 & of phenolic resins & & A & & \\
\hline 3916 & 90 & 220 & of amino-resins & & A & & \\
\hline 3916 & 90 & 230 & of polyamides & 20\% & B7 & & \\
\hline 3916 & 90 & 290 & other & 20\% & B10 & & \\
\hline 3916 & 90 & 300 & Of regenerated cellulose; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticised & 25\% & B7 & & \\
\hline 3916 & 90 & 400 & Of vulcanised fibre & 20\% & B10 & & \\
\hline 3916 & 90 & 500 & Of hardened proteins & & A & & \\
\hline 3916 & 90 & 600 & Of chemical derivatives of natural rubber & & A & & \\
\hline 3916 & 90 & 900 & Other & & A & & \\
\hline
\end{tabular}

\begin{tabular}{|c|c|c|c|c|c|c|c|}
\hline \multicolumn{3}{|l|}{Column 1} & Column 2 & Column 3 & Column 4 & Column & \\
\hline \multicolumn{3}{|c|}{\begin{tabular}{l}
Tariff \\
item number
\end{tabular}} & Description of goods & Base Rate & Category & Note & \\
\hline 3917 & 29 & 590 & \begin{tabular}{l}
other \\
Of chemical derivatives of natural rubber:
\end{tabular} & & A & & \\
\hline 3917 & 29 & 610 & further worked than merely surface worked & 20\% & B7 & & \\
\hline 3917 & 29 & 690 & \begin{tabular}{l}
other \\
Other:
\end{tabular} & & A & & \\
\hline 3917 & 29 & 910 & further worked than merely surface worked & 20\% & B10 & & \\
\hline 3917 & 29 & 990 & \begin{tabular}{l}
other \\
- Other tubes, pipes and hoses:
\end{tabular} & & A & & \\
\hline 3917 & 31 & & - - Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa: & & & & \\
\hline 3917 & 31 & 100 & \begin{tabular}{l}
Of other addition polymerisation products \\
Of condensation or rearrangement polymerisation products: \\
of phenolic resins:
\end{tabular} & 20\% & B9 & & \\
\hline 3917 & 31 & 211 & further worked than merely surface worked & 20\% & B7 & & \\
\hline 3917 & 31 & 219 & \begin{tabular}{l}
other \\
of amino-resins:
\end{tabular} & & A & & \\
\hline 3917 & 31 & 221 & further worked than merely surface worked & 20\% & B7 & & \\
\hline 3917 & 31 & 229 & other & & A & & \\
\hline 3917 & 31 & 290 & other & 20\% & B10 & & \\
\hline 3917 & 31 & 300 & \begin{tabular}{l}
Of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised \\
Of vulcanised fibre:
\end{tabular} & 20\% & B10 & & \\
\hline 3917 & 31 & 410 & further worked than merely surface worked & 20\% & B7 & & \\
\hline 3917 & 31 & 490 & \begin{tabular}{l}
other \\
Of chemical derivatives of natural rubber:
\end{tabular} & 20\% & B7 & & \\
\hline
\end{tabular}
\begin{tabular}{|c|c|c|c|c|c|c|c|}
\hline Col & umn & & Column 2 & Column 3 & Column 4 & Column & 5 \\
\hline & \begin{tabular}{l}
rif \\
tem \\
mbe
\end{tabular} & & Description of goods & Base Rate & Category & Note & \\
\hline 3917 & 31 & 510 & further worked than merely surface worked & 20\% & B7 & & \\
\hline 3917 & 31 & & \begin{tabular}{l}
other \\
Other:
\end{tabular} & & A & & \\
\hline 3917 & 31 & & further worked than merely surface worked & 20\% & B10 & & \\
\hline 3917 & 31 & 990 & other & & A & & \\
\hline 3917 & 32 & & - - Other, not reinforced or otherwise combined with other materials, without fittings: & & & & \\
\hline 3917 & 32 & & \begin{tabular}{l}
Of addition polymerisation products \\
Of condensation or rearrangement polymerisation products \\
of phenolic resins:
\end{tabular} & 20\% & B7 & & \\
\hline 3917 & 32 & 211 & further worked than merely surface worked & 20\% & B7 & & \\
\hline 3917 & 32 & 219 & \begin{tabular}{l}
other \\
of amino-resins:
\end{tabular} & & A & & \\
\hline 3917 & 32 & 221 & further worked than merely surface worked & 20\% & B7 & & \\
\hline 3917 & 32 & 229 & other & & A & & \\
\hline 3917 & 32 & 290 & other & 20\% & B10 & & \\
\hline 3917 & 32 & 300 & \begin{tabular}{l}
Of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised \\
Of vulcanised fibre:
\end{tabular} & 20\% & B10 & & \\
\hline 3917 & 32 & 410 & further worked than merely surface worked & 20\% & B10 & & \\
\hline 3917 & 32 & 490 & \begin{tabular}{l}
other \\
Of chemical derivatives of natural rubber:
\end{tabular} & 20\% & B10 & & \\
\hline 3917 & 32 & 510 & further worked than merely surface worked & 20\% & B7 & & \\
\hline 3917 & 32 & 590 & \begin{tabular}{l}
other \\
Other:
\end{tabular} & & A & & \\
\hline 3917 & 32 & 910 & further worked than merely surface worked & 20\% & B10 & & \\
\hline
\end{tabular}
\begin{tabular}{|c|c|c|c|c|c|c|c|}
\hline \multicolumn{3}{|l|}{Column 1} & Column 2 & Column 3 & Column 4 & Column & 5 \\
\hline \multicolumn{3}{|c|}{\begin{tabular}{l}
Tariff \\
item number
\end{tabular}} & Description of goods & Base Rate & Category & Note & \\
\hline \multicolumn{3}{|l|}{\(3917 \quad 32990\)} & other & & A & & \\
\hline 3917 & 33 & 000 & - - Other, not reinforced or otherwise combined with other materials, with fittings & \multirow[t]{2}{*}{20\%} & \multirow[t]{2}{*}{B9} & & \\
\hline 3917 & 39 & & - - Other: & & & & \\
\hline \multirow[t]{3}{*}{3917} & \multirow[t]{3}{*}{39} & \multirow[t]{3}{*}{100} & Of addition polymerisation products & \multirow[t]{3}{*}{20\%} & \multirow[t]{3}{*}{B9} & & \\
\hline & & & Of condensation or rearrangement polymerisation products: & & & & \\
\hline & & & of phenolic resins: & & & & \\
\hline 3917 & 39 & 211 & further worked than merely surface worked & \multirow[t]{3}{*}{20\%} & B7 & & \\
\hline \multirow[t]{2}{*}{3917} & \multirow[t]{2}{*}{39} & \multirow[t]{2}{*}{219} & other & & \multirow[t]{2}{*}{A} & & \\
\hline & & & of amino-resins: & & & & \\
\hline 3917 & 39 & 221 & \multirow[t]{2}{*}{\begin{tabular}{l}
further worked than merely surface worked \\
other
\end{tabular}} & \multirow[t]{2}{*}{20\%} & B7 & & \\
\hline 3917 & 39 & 229 & & & A & & \\
\hline 3917 & 39 & 290 & other & 20\% & B10 & & \\
\hline \multirow[t]{2}{*}{3917} & \multirow[t]{2}{*}{39} & \multirow[t]{2}{*}{300} & Of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised & \multirow[t]{2}{*}{25\%} & \multirow[t]{2}{*}{B10} & & \\
\hline & & & Of vulcanised fibre: & & & & \\
\hline 3917 & 39 & 410 & further worked than merely surface worked & 20\% & B7 & & \\
\hline \multirow[t]{2}{*}{3917} & \multirow[t]{2}{*}{39} & \multirow[t]{2}{*}{490} & other & \multirow[t]{2}{*}{20\%} & \multirow[t]{2}{*}{B7} & & \\
\hline & & & Of chemical derivatives of natural rubber: & & & & \\
\hline 3917 & 39 & 510 & further worked than merely surface worked & 20\% & B7 & & \\
\hline \multirow[t]{2}{*}{3917} & \multirow[t]{2}{*}{39} & \multirow[t]{2}{*}{590} & other & & A & & \\
\hline & & & Other: & & & & \\
\hline 3917 & 39 & 910 & further worked than merely surface worked & 20\% & B7 & & \\
\hline 3917 & 39 & 990 & other & & A & & \\
\hline 3917 & 40 & 000 & - Fittings & 20\% & B9 & & \\
\hline
\end{tabular}

\begin{tabular}{|c|c|c|c|c|c|c|}
\hline \multicolumn{3}{|l|}{\multirow[t]{2}{*}{\[
\begin{gathered}
\hline \text { Column } 1 \\
\hline \text { Tariff } \\
\text { item } \\
\text { number } \\
\hline
\end{gathered}
\]}} & Column 2 & Column 3 & Column 4 & Column 5 \\
\hline & & & Description of goods & Base Rate & Category & Note \\
\hline 3919 & 10 & 920 & of condensation or rearrangement polymerisation products & 20\% & B10 & \\
\hline 3919 & 10 & 930 & of cellulose nitrate, cellulose acetate or other chemical derivatives of cellulose, plasticised & 30\% & B10 & \\
\hline 3919 & 10 & 940 & of hardened proteins & & A & \\
\hline 3919 & 10 & 950 & of chemical derivatives of natural rubber & & A & \\
\hline 3919 & 10 & 990 & other & & A & \\
\hline 3919 & 90 & & - Other: & & & \\
\hline & & & Self-adhesive tape: & & & \\
\hline 3919 & 90 & 150 & of hardened proteins & & A & \\
\hline 3919 & 90 & 160 & of chemical derivatives of natural rubber & & A & \\
\hline 3919 & 90 & 190 & other & 30\% & B10 & \\
\hline & & & Other: & & & \\
\hline & & & of addition polymerisation products: & & & \\
\hline 3919 & 90 & 911 & of polypropylene & 30\% & B10 & \\
\hline 3919 & 90 & 919 & other & 20\% & B10 & \\
\hline 3919 & 90 & 920 & of condensation or rearrangement polymerisation products & 20\% & B10 & \\
\hline 3919 & 90 & 930 & of cellulose nitrate, cellulose acetate or other chemical derivates of cellulose, plasticised & 20\% & B7 & \\
\hline 3919 & 90 & 940 & of hardened proteins & & A & \\
\hline 3919 & 90 & 950 & of chemical derivatives of natural rubber & & A & \\
\hline 3919 & 90 & 990 & other & & A & \\
\hline 3920 & & & Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials. & & & \\
\hline 3920 & 10 & & \begin{tabular}{l}
- Of polymers of ethylene: \\
Plates and sheets:
\end{tabular} & & & \\
\hline 3920 & 10 & 110 & rigid products & 20\% & B9 & \\
\hline 3920 & 10 & 120 & tiles & 30\% & B7 & \\
\hline
\end{tabular}
\begin{tabular}{|c|c|c|c|c|c|c|}
\hline \multicolumn{3}{|l|}{Column 1} & Column 2 & Column 3 & Column 4 & Column 5 \\
\hline \multicolumn{3}{|c|}{\begin{tabular}{l}
Tariff \\
item \\
number
\end{tabular}} & Description of goods & Base Rate & Category & Note \\
\hline \multicolumn{3}{|l|}{392010190} & other & 25\% & B6 & \\
\hline 3920 & 10 & 900 & Other & 25\% & B6 & \\
\hline \multicolumn{3}{|l|}{\(3920 \quad 20\)} & - Of polymers of propylene: & & & \\
\hline \multicolumn{3}{|l|}{\(3920 \quad 20100\)} & plates and sheet & 30\% & B10 & \\
\hline 3920 & 20 & 200 & biaxially oriented polypropylene (BOPP)/Oriented polypropylene(OPP) film & 30\% & B10 & \\
\hline 3920 & 20 & 900 & other & 25\% & B10 & \\
\hline \multirow[t]{2}{*}{3920} & 30 & & - Of polymers of styrene: & & & \\
\hline & & & Plates and sheets: & & & \\
\hline 3920 & 30 & 110 & rigid products & 20\% & B9 & \\
\hline 3920 & 30 & 120 & tiles & 30\% & B7 & \\
\hline 3920 & 30 & 190 & other & 20\% & B10 & \\
\hline 3920 & 30 & 900 & Other & 25\% & B10 & \\
\hline & & & - Of polymers of vinyl chloride: & & & \\
\hline \multirow[t]{2}{*}{3920} & 43 & & - - Containing by weight not less than 6\% of plasticisers: & & & \\
\hline & & & Plates and sheets: & & & \\
\hline 3920 & 43 & 110 & tiles & 30\% & B9 & \\
\hline 3920 & 43 & 190 & other & 25\% & B10 & \\
\hline 3920 & 43 & 900 & Other & 25\% & B10 & \\
\hline \multirow[t]{2}{*}{3920} & 49 & 000 & - - Other & 30\% & B10 & \\
\hline & & & - Of acrylic polymers: & & & \\
\hline \multirow[t]{2}{*}{3920} & 51 & & - - Of poly(methyl methacrylate): & & & \\
\hline & & & Plates and sheets: & & & \\
\hline 3920 & 51 & 110 & rigid products & 20\% & B10 & \\
\hline 3920 & 51 & 120 & tiles & 30\% & B10 & \\
\hline 3920 & 51 & 190 & other & 20\% & B10 & \\
\hline 3920 & 51 & 900 & Other & 20\% & B10 & \\
\hline \multirow[t]{2}{*}{3920} & 59 & & - - Other: & & & \\
\hline & & & Plates and sheets: & & & \\
\hline 3920 & 59 & 110 & rigid products & 20\% & B9 & \\
\hline
\end{tabular}





\begin{tabular}{|c|c|c|c|c|c|c|c|}
\hline \multicolumn{3}{|l|}{Column 1} & Column 2 & Column 3 & Column 4 & Column & 5 \\
\hline \multicolumn{3}{|c|}{\begin{tabular}{l}
Tariff \\
item number
\end{tabular}} & Description of goods & Base Rate & Category & Note & \\
\hline \multicolumn{3}{|l|}{\(3921 \quad 90 \quad 292\)} & \begin{tabular}{l}
other \\
of amino acids:
\end{tabular} & & A & & \\
\hline 3921 & 90 & 293 & textile laminated strips & 20\% & B7 & & \\
\hline \multicolumn{3}{|l|}{\multirow[t]{2}{*}{392190294}} & other & & A & & \\
\hline & & & other: & & & & \\
\hline 3921 & 90 & 295 & textile laminated strip & 20\% & B10 & & \\
\hline 3921 & 90 & 299 & other & & A & & \\
\hline 3921 & 90 & 300 & Of regenerated cellulose & 30\% & B10 & & \\
\hline \multicolumn{3}{|l|}{392190400} & Of other cellulose or its chemical derivatives & 30\% & B10 & & \\
\hline \multicolumn{3}{|l|}{392190500} & Of vulcanised fibre & & A & & \\
\hline \multicolumn{3}{|l|}{392190600} & Of hardened proteins & & A & & \\
\hline 3921 & 90 & 700 & Of chemical derivatives of natural rubber & & A & & \\
\hline \multicolumn{3}{|l|}{\multirow[t]{2}{*}{\(\begin{array}{ll}392190 \quad 900 \\ 3922 & \end{array}\)}} & Other & & A & & \\
\hline & & & Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics. & & & & \\
\hline \multicolumn{3}{|l|}{392210} & - Baths, shower-baths, sinks and washbasins: & & & & \\
\hline \multicolumn{3}{|l|}{392210100} & long baths & 20\% & B7 & & \\
\hline 3922 & 10 & 900 & other & & A & & \\
\hline 3922 & 20 & 000 & - Lavatory seats and covers & & A & & \\
\hline \multirow[t]{2}{*}{3922} & 90 & & - Other: & & & & \\
\hline & & & Flushing cistern: & & & & \\
\hline 3922 & 90 & 110 & equipped with mechanism & & A & & \\
\hline 3922 & 90 & 190 & other & 25\% & B7 & & \\
\hline 3922 & 90 & 900 & Other & & A & & \\
\hline 3923 & & & Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics. & & & & \\
\hline 3923 & 10 & 000 & \begin{tabular}{l}
- Boxes, cases, crates and similar articles \\
- Sacks and bags (including cones):
\end{tabular} & 30\% & B10 & & \\
\hline
\end{tabular}
\begin{tabular}{|c|c|c|c|c|c|c|c|}
\hline Col & umn & & Column 2 & Column 3 & Column 4 & Column & \\
\hline & \[
\begin{aligned}
& \text { riff } \\
& \text { tem } \\
& \text { mber }
\end{aligned}
\] & & Description of goods & Base Rate & Category & Note & \\
\hline 3923 & 21 & 000 & - - Of polymers of ethylene & 30\% & B9 & & \\
\hline 3923 & 29 & 000 & - - Of other plastics & 30\% & B10 & & \\
\hline 3923 & 30 & & - Carboys, bottles, flasks and similar articles & 30\% & B9 & & \\
\hline 3923 & 40 & & - Spools, cops, bobbins and similar supports: & & & & \\
\hline 3923 & 40 & 100 & for machines of headings \(84.44,84.45\) and 84.48 & & A & & \\
\hline 3923 & 40 & 900 & other & 30\% & B10 & & \\
\hline 3923 & 50 & 000 & - Stoppers, lids, caps and other closures & 30\% & B9 & & \\
\hline 3923 & 90 & 000 & - Other & 30\% & B9 & & \\
\hline 3924 & & & Tableware, kitchenware, other household articles and toilet articles, of plastics. & & & & \\
\hline 3924 & 10 & 000 & - Tableware and kitchenware & 20\% & B9 & & \\
\hline 3924 & 90 & & - Other: & & & & \\
\hline 3924 & 90 & 100 & bed pans, urinals and commodes & & A & & \\
\hline 3924 & 90 & 900 & other & 20\% & B9 & & \\
\hline 3925 & & & Builders' ware or plastics, not elsewhere specified or included. & & & & \\
\hline 3925 & 10 & 000 & - Reservoirs, tanks, vats and similar containers, of a capacity exceeding 3001 & 30\% & B6 & & \\
\hline 3925 & 20 & 000 & - Doors, windows and their frames and thresholds for doors & 30\% & B7 & & \\
\hline 3925 & 30 & 000 & - Shutters, blinds (including Venetian blinds) and similar articles and parts thereof & 25\% & B9 & & \\
\hline 3925 & 90 & 000 & - Other & 30\% & B9 & & \\
\hline 3926 & & & Other articles of plastics and articles of other materials of headings 39.01 to 39.14 . & & & & \\
\hline 3926 & 10 & 000 & - Office or school supplies & 20\% & B9 & & \\
\hline 3926 & 20 & 000 & - Articles of apparel and clothing accessories (including gloves, mittens and mitts) & 20\% & B7 & & \\
\hline 3926 & 30 & & - Fittings for furniture, coachwork or the like & & A & & \\
\hline
\end{tabular}


\begin{tabular}{|c|c|c|c|c|c|c|}
\hline \multicolumn{3}{|l|}{\multirow[t]{2}{*}{Column 1
Tariff
item
number}} & Column 2 & Column 3 & Column 4 & Column 5 \\
\hline & & & Description of goods & Base Rate & Category & Note \\
\hline 4002 & 39
39 & 910
990 & ```
intermixtures of natural rubber
including those of natural gums
other
- Chloroprene (chlorobutadiene) rubber
    (CR) :
``` & 25\% & B3 & \\
\hline 4002
4002 & 41
49 & 000 & \begin{tabular}{l}
- - Latex \\
- - Other:
\end{tabular} & & A & \\
\hline 4002 & 49 & 100 & \begin{tabular}{l}
Unvulcanised uncompounded rubber plates, sheets or strip \\
Other:
\end{tabular} & 25\% & B3 & \\
\hline 4002 & 49 & 910 & in primary forms & & A & \\
\hline 4002 & 49 & 990 & \begin{tabular}{l}
other \\
- Acrylonitrile-butadiene rubber (NBR):
\end{tabular} & 25\% & B3 & \\
\hline 4002 & 51 & 000 & - - Latex & & A & \\
\hline 4002 & 59 & & - - Other: & & & \\
\hline 4002 & 59 & 100 & \begin{tabular}{l}
Unvulcanised uncompounded rubber plates, sheets or strip \\
Other:
\end{tabular} & 25\% & B3 & \\
\hline 4002 & 59 & 910 & in primary forms & & A & \\
\hline 4002 & 59 & 990 & other & 25\% & B3 & \\
\hline 4002 & 60 & & - Isoprene rubber (IR): & & & \\
\hline 4002 & 60 & 100 & in primary forms & & A & \\
\hline 4002 & 60 & 900 & other & 25\% & B3 & \\
\hline 4002 & 70 & & - Ethylene-propylene-non-conjugated diene rubber (EPDM): & & & \\
\hline 4002 & 70 & 100 & \begin{tabular}{l}
Unvulcanised uncompounded rubber plates, sheets or strip \\
Other:
\end{tabular} & 25\% & B3 & \\
\hline 4002 & 70 & 910 & in primary forms & & A & \\
\hline 4002 & 70 & 990 & other & 25\% & B3 & \\
\hline 4002 & 80 & & - Mixtures of any product of heading 40.01 with any product of this heading: & & & \\
\hline 4002 & 80 & 100 & heveaplus rubber MG 49 & & A & \\
\hline
\end{tabular}

\begin{tabular}{|c|c|c|c|c|c|c|}
\hline \multicolumn{3}{|l|}{\multirow[t]{2}{*}{\[
\begin{gathered}
\hline \text { Column } 1 \\
\hline \text { Tariff } \\
\text { item } \\
\text { number } \\
\hline
\end{gathered}
\]}} & Column 2 & Column 3 & Column 4 & Column 5 \\
\hline & & & Description of goods & Base Rate & Category & Note \\
\hline 4005 & 91 & 910 & compounded, unvulcanised plates, sheets or strip consisting of textile fabrics combined with compounded rubber other than those of heading 59.06 & 25\% & B7 & \\
\hline 4005 & 91 & 920 & compounded, unvulcanised plates, sheets or strip & 25\% & B7 & \\
\hline 4005 & 91 & 990 & other & 25\% & B7 & \\
\hline 4005 & 99 & & - - Other: & & & \\
\hline 4005 & 99 & 100 & natural rubber compounded with substances other than carbon or silica & 5\% & B5 & \\
\hline 4005 & 99 & 200 & compounded, unvulcanised granules, biscuits and blocks & 25\% & B7 & \\
\hline 4005 & 99 & 300 & unvulcanised compounded latex & 25\% & B7 & \\
\hline 4005 & 99 & 900 & other & 25\% & B7 & \\
\hline 4006 & & & Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber. & & & \\
\hline 4006 & 10 & 000 & - "Camel-back" strips for retreading rubber tyres & 25\% & B7 & \\
\hline 4006 & 90 & & - Other: & & & \\
\hline & & & Of natural gums: & & & \\
\hline 4006 & 90 & 110 & articles & 5\% & B5 & \\
\hline 4006 & 90 & 190 & other & 30\% & B7 & \\
\hline 4006 & 90 & 900 & Other & 25\% & B7 & \\
\hline 4007 & 00 & 000 & Vulcanised rubber thread and cord. & 15\% & B7 & \\
\hline 4008 & & & Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber. & & & \\
\hline 4008 & 11 & & - - Plates, sheets and strip: & & & \\
\hline 4008 & 11 & 100 & Floor tiles, rectangular (including square) & 30\% & B7 & \\
\hline & & & Not made up into manufactured articles: & & & \\
\hline 4008 & 11 & 210 & lined with textile fabric on one side, and exceeding 5 mm in thickness & 5\% & B5 & \\
\hline 4008 & 11 & 290 & other & 30\% & B7 & \\
\hline
\end{tabular}






\begin{tabular}{|c|c|c|c|c|c|c|c|}
\hline \multicolumn{3}{|l|}{Column 1} & Column 2 & Column 3 & Column 4 & Column & 5 \\
\hline \multicolumn{3}{|c|}{\begin{tabular}{l}
Tariff \\
item number
\end{tabular}} & Description of goods & Base Rate & Category & Note & \\
\hline 4012 & 90 & 131 & for use on straddle carriers of subheading 8426.12000 & 30\% & B10 & & \\
\hline 4012 & 90 & 132 & for use on works trucks of subheading 8426.41000 & 30\% & B10 & & \\
\hline 4012 & 90 & 133 & for use on self-propelled trucks, powered by an electric motor, of subheading 8427.10000 & 30\% & B10 & & \\
\hline 4012 & 90 & 134 & for use on self-propelled trucks of subheading 8427.20000 other than those of subheading 8427.10 000 & 30\% & B10 & & \\
\hline 4012 & 90 & 135 & for use on vehicles of heading 87.09 & 30\% & B10 & & \\
\hline 4012 & 90 & 139 & other & 30\% & B10 & & \\
\hline 4012 & 90 & 200 & Tyre flaps & 5\% & B5 & & \\
\hline 4012 & 90 & 300 & Buffed tyres & 30\% & B10 & & \\
\hline 4012 & 90 & 900 & Other & 5\% & B10 & & \\
\hline 4013 & & & Inner tubes, of rubber. & & & & \\
\hline 4013 & 10 & & - Of a kind used on motor cars (including station wagons and racing cars), buses or lorries: & & & & \\
\hline 4013 & 10 & 100 & of a kind used on motor cars & 30\% & B10 & & \\
\hline 4013 & 10 & 900 & other & 30\% & B10 & & \\
\hline 4013 & 20 & 000 & - Of a kind used on bicycles & 30\% & B10 & & \\
\hline 4013 & 90 & & - Other: & & & & \\
\hline 4013 & 90 & 100 & of a kind used on aircraft & 5\% & B10 & & \\
\hline 4013 & 90 & 200 & of a kind used on tractors, implements and earthmovers & 30\% & B10 & & \\
\hline 4013 & 90 & 300 & of a kind used on motor cycles including motor scooters & 30\% & B10 & & \\
\hline 4013 & 90 & 900 & other & 30\% & B10 & & \\
\hline 4014 & & & Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber. & & & & \\
\hline 4014 & 10 & 000 & - Sheath contraceptives & 30\% & B7 & & \\
\hline 4014 & 90 & & - Other: & & & & \\
\hline 4014 & 90 & 100 & teats and soothers & 30\% & B7 & & \\
\hline 4014 & 90 & 200 & catheters & & A & & \\
\hline
\end{tabular}
\begin{tabular}{|c|c|c|c|c|c|c|}
\hline \multicolumn{3}{|l|}{\multirow[t]{2}{*}{\[
\begin{gathered}
\text { Column } 1 \\
\hline \text { Tariff } \\
\text { item } \\
\text { number }
\end{gathered}
\]}} & Column 2 & Column 3 & Column 4 & Column 5 \\
\hline & & & Description of goods & Base Rate & Category & Note \\
\hline 4014 & 90 & 300 & finger stalls & & A & \\
\hline 4014 & 90 & 400 & hot water bottles & & A & \\
\hline 4014 & 90 & 900 & other & & A & \\
\hline 4015 & & & Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber. & & & \\
\hline & & & - Gloves, mittens and mitts: & & & \\
\hline 4015 & 11 & 000 & - - Surgical & & A & \\
\hline 4015 & 19 & 000 & - - Other & & A & \\
\hline 4015 & 90 & 000 & - Other & 15\% & B7 & \\
\hline 4016 & & & Other articles of vulcanised rubber other than hard rubber. & & & \\
\hline 4016 & 10 & & - Of cellular rubber: & & & \\
\hline 4016 & 10 & 100 & corset busks and similar supports for articles of apparel or clothing accessories & 5\% & B5 & \\
\hline 4016 & 10 & 900 & other & 30\% & B10 & \\
\hline & & & - Other: & & & \\
\hline 4016 & 91 & 000 & - - Floor coverings and mats & 5\% & B5 & \\
\hline 4016 & 92 & & - - Erasers: & & & \\
\hline 4016 & 92 & 100 & eraser tips & & A & \\
\hline 4016 & 92 & 900 & other & 5\% & B5 & \\
\hline 4016 & 93 & & - - Gaskets, washers and other seals: & & & \\
\hline 4016 & 93 & 100 & pipe seal rings & 5\% & B5 & \\
\hline 4016 & 93 & 900 & other & 5\% & B5 & \\
\hline 4016 & 94 & 000 & - - Boat or dock fenders, whether or not inflatable & 5\% & B5 & \\
\hline 4016 & 95 & 000 & - - Other inflatable articles & 5\% & B5 & \\
\hline 4016 & 99 & & - - Other: & & & \\
\hline 4016 & 99 & 100 & Parts and accessories of vehicles of headings \(87.02,87.03,87.04\) and 87.05 & 25\% & B10 & \\
\hline 4016 & 99 & 200 & Parts and accessories of vehicles of heading 87.11 & 25\% & B7 & \\
\hline
\end{tabular}


\begin{tabular}{|c|c|c|c|c|}
\hline Column 1 & Column 2 & Column 3 & Column 4 & Column 5 \\
\hline Tariff item number & Description of goods & Base Rate & Category & Note \\
\hline 4113 & Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14. & & & \\
\hline \(411310 \quad 000\) & - Of goats or kids & & A & \\
\hline \(4113 \quad 20 \quad 000\) & - Of swine & 10\% & B5 & \\
\hline \(4113 \quad 30 \quad 000\) & - Of reptiles & & A & \\
\hline \(411390 \quad 000\) & - Other & & A & \\
\hline 4114 & ```
Chamois (including combination chamois)
leather; patent leather and patent
laminated leather; metallised leather.
``` & & A & \\
\hline 4115 & Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour. & & A & \\
\hline Chapter 42 & Article of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut) & & & \\
\hline 420100000 & Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material. & & A & \\
\hline 4202 & \begin{tabular}{l}
Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarettecases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper. \\
- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:
\end{tabular} & & & \\
\hline
\end{tabular}

\begin{tabular}{|c|c|c|c|c|c|c|c|}
\hline \multicolumn{3}{|l|}{Column 1} & Column 2 & Column 3 & Column 4 & Column & \\
\hline \multicolumn{3}{|c|}{```
Tariff
    item
number
```} & Description of goods & Base Rate & Category & Note & \\
\hline 4202 & 39 & 700 & of worked tortoise-shell, ivory bone, coral and other animalcarving material & & A & & \\
\hline 4202 & 39 & 800 & of worked vegetable or mineral carving material & & A & & \\
\hline 4202 & 39 & 900 & other & 20\% & B7 & & \\
\hline & & & - Other: & & & & \\
\hline 4202 & 91 & & - - With outer surface of leather, of composition leather or of patent leather & & & & \\
\hline 4202 & 91 & 100 & bowling bags & & A & & \\
\hline 4202 & 91 & 900 & other & 15\% & B7 & & \\
\hline 4202 & 92 & & - - With outer surface of plastic sheeting or of textile materials & & & & \\
\hline 4202 & 92 & 100 & bowling bags & & A & & \\
\hline 4202 & 92 & 900 & other & 25\% & B7 & & \\
\hline 4202 & 99 & & - - Other: & & & & \\
\hline 4202 & 99 & 100 & of wood & 20\% & B7 & & \\
\hline 4202 & 99 & 200 & of iron or steel & 20\% & B7 & & \\
\hline 4202 & 99 & 300 & of copper & & A & & \\
\hline 4202 & 99 & 400 & of nickel & 15\% & B7 & & \\
\hline 4202 & 99 & 500 & of aluminium & 20\% & B7 & & \\
\hline 4202 & 99 & 600 & of zinc & & A & & \\
\hline 4202 & 99 & 700 & of worked tortoise-shell, ivory bone, coral and other animalcarving material & & A & & \\
\hline 4202 & 99 & 800 & of worked vegetable or mineral carving material & & A & & \\
\hline 4202 & 99 & 900 & other & 20\% & B7 & & \\
\hline 4203 & & & Articles of apparel and clothing accessories, of leather or of composition leather. & & & & \\
\hline 4203 & 10 & 000 & - Articles of apparel & 20\% & B7 & & \\
\hline 4203 & 21 & & - - Specially designed for use in sports: & & & & \\
\hline 4203 & 21 & 100 & wrist guards for bowling & & A & & \\
\hline
\end{tabular}
\begin{tabular}{|c|c|c|c|c|c|c|c|}
\hline \multicolumn{3}{|l|}{Column 1} & Column 2 & Column 3 & Column 4 & Column & 5 \\
\hline \multicolumn{3}{|c|}{\begin{tabular}{l}
Tariff \\
item number
\end{tabular}} & Description of goods & Base Rate & Category & Note & \\
\hline 4203 & 21 & 900 & other & & A & & \\
\hline 4203 & 29 & 000 & - - Other & 20\% & B7 & & \\
\hline 4203 & 30 & 000 & - Belts and bandoliers & 15\% & B7 & & \\
\hline 4203 & 40 & 000 & - Other clothing accessories & & A & & \\
\hline 4204 & 00 & 000 & Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses. & & A & & \\
\hline 4205 & 00 & & Other articles of leather or of composition leather. & 20\% & B7 & & \\
\hline 4206 & & & Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons. & & & & \\
\hline 4206 & 10 & 000 & - Catgut & & A & & \\
\hline 4206 & 90 & & - Other: & & & & \\
\hline 4206 & 90 & 100 & tobacco pouches & 25\% & B7 & & \\
\hline 4206 & 90 & 900 & other & & A & & \\
\hline Chap & ter & & Furskins and artificial fur; manufactures thereof & & A & & \\
\hline Chap & er & & Wood and articles of wood; wood charcoal & & & & \\
\hline 4401 & & & Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms. & & A & & \\
\hline 4402 & 00 & 000 & Wood charcoal (including shell or nut charcoal), whether or not agglomerated & & A & & \\
\hline 4403 & & & Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared. & & A & & \\
\hline 4404 & & & Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like. & & A & & \\
\hline 4405 & 00 & & Wood wool; wood flour. & & A & & \\
\hline 4406 & & & Railway or tramway sleepers (cross-ties) of wood. & & A & & \\
\hline
\end{tabular}
\begin{tabular}{|c|c|c|c|c|}
\hline Column 1 & Column 2 & Column 3 & Column 4 & Column 5 \\
\hline Tariff item number & Description of goods & Base Rate & Category & Note \\
\hline 4407 & Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm . & & A & \\
\hline 4408 & Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm . & & A & \\
\hline 4409 & Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed. & & A & \\
\hline 4410 & Particle board and similar board (for example, oriented strand board and waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances. & & A & \\
\hline 4411 & Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances. & & A & \\
\hline 4412 & \begin{tabular}{l}
Plywood, veneered panels and similar laminated wood. \\
- Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness:
\end{tabular} & & & \\
\hline \(4412 \quad 13 \quad 000\) & - - With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter & 35\% & B7 & \\
\hline 441214 & - - Other, with at least one outer ply of non-coniferous wood: & & & \\
\hline \(4412 \quad 14 \quad 100\) & faced with teak & 35\% & B7 & \\
\hline \(4412 \quad 14 \quad 900\) & other & 35\% & B7 & \\
\hline \(4412 \quad 19 \quad 000\) & \begin{tabular}{l}
- - Other \\
- Other, with at least one outer ply of non-coniferous wood:
\end{tabular} & 35\% & B7 & \\
\hline \(4412 \quad 22000\) & - - With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter & 40\% & B7 & \\
\hline
\end{tabular}


\begin{tabular}{|c|c|c|c|c|}
\hline Column 1 & Column 2 & Column 3 & Column 4 & Column 5 \\
\hline Tariff item number & Description of goods & Base Rate & Category & Note \\
\hline 4415 & Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood. & & A & \\
\hline 441600000 & Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves. & & A & \\
\hline 441700000 & Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood. & & A & \\
\hline 4418 & Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes. & & A & \\
\hline \(4419 \quad 00 \quad 000\) & Tableware and kitchenware, of wood. & & A & \\
\hline 4420 & Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94. & & A & \\
\hline 4421 & Other articles of wood. & & & \\
\hline \(4421 \quad 10 \quad 000\) & - Clothes hangers & & A & \\
\hline 442190 & - Other: & & & \\
\hline 442190100 & Spools, cops, bobbins, sewing thread reels and the like & & A & \\
\hline 442190200 & Candy-sticks, ice-cream sticks and icecream spoons & & A & \\
\hline 442190300 & \begin{tabular}{l}
Wood paving blocks \\
Match splints, wooden pegs or pins for footwear:
\end{tabular} & & A & \\
\hline \(4421 \quad 90 \quad 410\) & match splints & & A & \\
\hline \(4421 \quad 90 \quad 490\) & other & & A & \\
\hline \(442190 \quad 500\) & Joss sticks & & A & \\
\hline \(442190 \quad 600\) & Blind and blind fittings & & A & \\
\hline \(4421 \quad 90 \quad 700\) & Toothpicks & & A & \\
\hline 442190800 & Fans and hand screens; frames and handles thereof and parts of such frames and handles & & A & \\
\hline 442190900 & Other & & A & \\
\hline
\end{tabular}








\begin{tabular}{|c|c|c|c|c|c|c|}
\hline Col & umn & & Column 2 & Column 3 & Column 4 & Column 5 \\
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mbe
\end{tabular} & & Description of goods & Base Rate & Category & Note \\
\hline \[
\begin{aligned}
& 4804 \\
& 4804
\end{aligned}
\] & \begin{tabular}{l}
51 \\
52
\end{tabular} & 000 & \begin{tabular}{l}
- Other kraft paper and paperboard weighing \(225 \mathrm{~g} / \mathrm{m} 2\) or more: \\
- - Unbleached \\
- - 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:
\end{tabular} & 10\% & B5 & \\
\hline 4804 & 52 & 100 & special kraft foodboard & & A & \\
\hline 4804 & 52 & 900 & other & 10\% & B5 & \\
\hline 4804 & 59 & & - - Other: & & & \\
\hline 4804 & 59 & 100 & special kraft foodboard & & A & \\
\hline 4804 & 59 & 900 & other & 10\% & B5 & \\
\hline 4805 & & & \begin{tabular}{l}
Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter. \\
- Fluting paper:
\end{tabular} & & & \\
\hline 4805 & 11 & 000 & - - Semi-chemical fluting paper & 10\% & B5 & \\
\hline 4805 & 12 & & - - Straw fluting paper: & & & \\
\hline 4805 & 12 & 100 & weighing \(150 \mathrm{~g} / \mathrm{m} 2\) & 10\% & B5 & \\
\hline 4805 & 12 & 200 & weighing more than \(150 \mathrm{~g} / \mathrm{m} 2\) but less than \(225 \mathrm{~g} / \mathrm{m} 2\) & & A & \\
\hline 4805 & 12 & 900 & weighing \(225 \mathrm{~g} / \mathrm{m} 2\) or more & 10\% & B5 & \\
\hline 4805 & 19 & & - - Other: & & & \\
\hline 4805 & 19 & 100 & weighing \(150 \mathrm{~g} / \mathrm{m} 2\) & 10\% & B5 & \\
\hline 4805 & 19 & 200 & weighing more than \(150 \mathrm{~g} / \mathrm{m} 2\) but less than \(225 \mathrm{~g} / \mathrm{m} 2\) & & A & \\
\hline 4805 & 19 & 900 & \begin{tabular}{l}
weighing \(225 \mathrm{~g} / \mathrm{m} 2\) or more \\
- Testliner (recycled liner board):
\end{tabular} & 10\% & B5 & \\
\hline 4805 & 24 & 000 & - Weighing \(150 \mathrm{~g} / \mathrm{m} 2\) or less & 10\% & B5 & \\
\hline 4805 & 25 & & - - Weighing more than \(150 \mathrm{~g} / \mathrm{m} 2\) : & & & \\
\hline 4805 & 25 & 100 & weighing more than \(150 \mathrm{~g} / \mathrm{m} 2\) but less than \(225 \mathrm{~g} / \mathrm{m} 2\) & & A & \\
\hline 4805 & 25 & 900 & weighing \(225 \mathrm{~g} / \mathrm{m} 2\) or more & 10\% & B5 & \\
\hline 4805 & 30 & 000 & - Sulphite wrapping paper & & A & \\
\hline
\end{tabular}
\begin{tabular}{|c|c|c|c|c|c|c|c|}
\hline \multicolumn{3}{|l|}{Column 1} & Column 2 & Column 3 & Column 4 & Column & 5 \\
\hline \multicolumn{3}{|c|}{\begin{tabular}{l}
Tariff \\
item \\
number
\end{tabular}} & Description of goods & Base Rate & Category & Note & \\
\hline \multicolumn{3}{|l|}{\(480540 \quad 000\)} & - Filter paper and paperboard & & A & & \\
\hline \multirow[t]{2}{*}{4805} & 50 & & - Felt paper and paperboard & & A & & \\
\hline & & & - Other: & & & & \\
\hline 4805 & 91 & & - Weighing \(150 \mathrm{~g} / \mathrm{m} 2\) or less: & & & & \\
\hline 4805 & 91 & & Blotting paper & & A & & \\
\hline 4805 & 91 & 200 & Joss paper & & A & & \\
\hline \multirow[t]{2}{*}{4805} & 91 & 300 & Tissue paper & 25\% & B7 & & \\
\hline & & & Multi-ply paper and paperboard: & & & & \\
\hline 4805 & 91 & 410 & bleached & 10\% & B5 & & \\
\hline 4805 & 91 & 490 & other & 10\% & B5 & & \\
\hline 4805 & 91 & 900 & Other & 10\% & B5 & & \\
\hline 4805 & 92 & & - - Weighing more than \(150 \mathrm{~g} / \mathrm{m} 2\) but less than \(225 \mathrm{~g} / \mathrm{m} 2\) & & & & \\
\hline 4805 & 92 & 100 & Blotting paper & & A & & \\
\hline \multirow[t]{2}{*}{4805} & 92 & 200 & Joss paper & & A & & \\
\hline & & & Multi-ply paper and paperboard: & & & & \\
\hline 4805 & 92 & 310 & bleached & 10\% & B5 & & \\
\hline 4805 & 92 & 390 & other & 10\% & B5 & & \\
\hline 4805 & 92 & 900 & Other & & A & & \\
\hline 4805 & 93 & & - - Weighing \(225 \mathrm{~g} / \mathrm{m} 2\) or more: & & & & \\
\hline 4805 & 93 & 100 & Blotting paper & & A & & \\
\hline \multirow[t]{2}{*}{4805} & 93 & 200 & Joss paper & & A & & \\
\hline & & & Multi-ply paper and paperboard: & & & & \\
\hline 4805 & 93 & 310 & bleached & 10\% & B5 & & \\
\hline 4805 & 93 & 390 & other & 10\% & B5 & & \\
\hline 4805 & 93 & 900 & Other & 10\% & B5 & & \\
\hline \multicolumn{3}{|l|}{4806} & Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets. & & A & & \\
\hline
\end{tabular}


\begin{tabular}{|c|c|c|c|c|c|c|c|}
\hline \multicolumn{3}{|l|}{Column 1} & Column 2 & Column 3 & Column 4 & Column & \\
\hline \multicolumn{3}{|c|}{\begin{tabular}{l}
Tariff \\
item number
\end{tabular}} & Description of goods & Base Rate & Category & Note & \\
\hline \multicolumn{3}{|l|}{481019120} & printed for self-recording apparatus other: & 25\% & B7 & & \\
\hline \multicolumn{3}{|l|}{\(4810 \quad 19 \quad 191\)} & in strips or sheets & & A & & \\
\hline \multirow[t]{3}{*}{4810} & 19 & 199 & other & & A & & \\
\hline & & & Other: & & & & \\
\hline & & & writing or printing paper: & & & & \\
\hline \multirow[t]{2}{*}{4810} & 19 & & ruled, lined or squared & & A & & \\
\hline & & & other: & & & & \\
\hline 4810 & 19 & 912 & printing paper weighing not more than \(150 \mathrm{~g} / \mathrm{m} 2\) & & A & & \\
\hline 4810 & 19 & 919 & other & & A & & \\
\hline \multirow[t]{2}{*}{4810} & 19 & 990 & other & & A & & \\
\hline & & & - Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than \(10 \%\) by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process: & & & & \\
\hline \multirow[t]{2}{*}{4810} & 22 & & - - Light-weight coated paper: & & & & \\
\hline & & & Cut to size: & & & & \\
\hline \multirow[t]{2}{*}{4810} & 22 & 120 & rolls, sheets and dials, printed for self-recording apparatus & 25\% & B7 & & \\
\hline & & & other: & & & & \\
\hline 4810 & 22 & 191 & in strips, rolls or sheets & & A & & \\
\hline \multirow[t]{3}{*}{4810} & 22 & 199 & other & & A & & \\
\hline & & & Other: & & & & \\
\hline & & & writing or printing paper: & & & & \\
\hline \multirow[t]{2}{*}{4810} & 22 & 911 & ruled, lined or squared & & A & & \\
\hline & & & other: & & & & \\
\hline 4810 & 22 & 912 & printing paper & & A & & \\
\hline 4810 & 22 & 919 & writing paper & & A & & \\
\hline 4810 & 22 & 990 & other & & A & & \\
\hline 4810 & 29 & & - - Other & & & & \\
\hline
\end{tabular}



\begin{tabular}{|c|c|c|c|c|c|c|c|}
\hline Col & umn & & Column 2 & Column 3 & Column 4 & Column & 5 \\
\hline & \[
\begin{aligned}
& \text { riff } \\
& \text { tem } \\
& \text { mber }
\end{aligned}
\] & & Description of goods & Base Rate & Category & Note & \\
\hline 4811 & 51 & & ```
- - Bleached, weighing more than 150
    g/m2:
Cut to size:
``` & & & & \\
\hline 4811 & 51 & 110 & in strips, rolls or sheets & 25\% & B7 & & \\
\hline 4811 & 51 & 190 & other & 10\% & B5 & & \\
\hline 4811 & 51 & 900 & Other & & A & & \\
\hline 4811 & 59 & & - - Other: & & & & \\
\hline & & & Cut to size: & & & & \\
\hline 4811 & 59 & 110 & in strips, rolls or sheets & 25\% & B7 & & \\
\hline 4811 & 59 & 190 & other & 10\% & B5 & & \\
\hline 4811 & 59 & 900 & Other & & A & & \\
\hline 4811 & 60 & & \begin{tabular}{l}
- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol: \\
Cut to size:
\end{tabular} & & & & \\
\hline 4811 & 60 & 110 & in strips, rolls or sheets & 25\% & B7 & & \\
\hline 4811 & 60 & 190 & other & 10\% & B5 & & \\
\hline 4811 & 60 & 900 & Other & & A & & \\
\hline 4811 & 90 & & \begin{tabular}{l}
- Other paper, paperboard, cellulose wadding and webs of cellulose fibres: \\
Cut to size:
\end{tabular} & & & & \\
\hline 4811 & 90 & 110 & in strips, rolls or sheets & 25\% & B7 & & \\
\hline 4811 & 90 & 190 & other & 10\% & B5 & & \\
\hline 4811 & 90 & 900 & Other & & A & & \\
\hline 4812 & 00 & 000 & Filter blocks, slabs and plates, of paper pulp. & 20\% & B7 & & \\
\hline 4813 & & & Cigarette paper, whether or not cut to size or in the form of booklets or tubes. & & & & \\
\hline 4813 & 10 & 000 & - In the form of booklets or tubes & 20\% & B7 & & \\
\hline 4813 & 20 & 000 & - In rolls of a width not exceeding 5 cm & 20\% & B7 & & \\
\hline 4813 & 90 & & - Other: & & & & \\
\hline 4813 & 90 & 100 & Cut to shape other than rectangular (including square) & 10\% & B5 & & \\
\hline
\end{tabular}





\begin{tabular}{|c|c|c|c|c|c|c|c|}
\hline \multicolumn{3}{|l|}{Column 1} & Column 2 & Column 3 & Column 4 & Column & \\
\hline \multicolumn{3}{|c|}{\begin{tabular}{l}
Tariff \\
item number
\end{tabular}} & Description of goods & Base Rate & Category & Note & \\
\hline 4905 & & & Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed. & & A & & \\
\hline 4906 & 00 & & 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. & & A & & \\
\hline 4907 & 00 & & 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; stampimpressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title: & & & & \\
\hline 4907 & 00 & 100 & ```
unused postage, revenue or similar
stamps of current or new issue in the
country to which they are destined
``` & & A & & \\
\hline 4907 & 00 & 200 & banknotes (currency) & & A & & \\
\hline 4907 & 00 & 300 & cheque forms (including blank cheques) & 20\% & B7 & & \\
\hline 4907 & 00 & 900 & other & 20\% & B7 & & \\
\hline 4908 & & & Transfers (decalcomanias). & 20\% & B7 & & \\
\hline 4909 & 00 & 000 & Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings. & 20\% & B7 & & \\
\hline 4910 & 00 & & \begin{tabular}{l}
Calendars of any kind, printed, including calendar blocks. \\
"Perpetual" type:
\end{tabular} & & & & \\
\hline 4910 & 00 & 110 & of plastics & 20\% & B7 & & \\
\hline 4910 & 00 & 120 & of paper or paperboard & 20\% & B7 & & \\
\hline 4910 & 00 & 130 & of glass & 20\% & B7 & & \\
\hline 4910 & 00 & 140 & of wood & 20\% & B7 & & \\
\hline 4910 & 00 & 150 & of aluminium & 20\% & B7 & & \\
\hline 4910 & 00 & 160 & of nickel & 15\% & B7 & & \\
\hline 4910 & 00 & 170 & of copper & & A & & \\
\hline 4910 & 00 & 190 & other & & A & & \\
\hline 4910 & 00 & 900 & Other & 20\% & B7 & & \\
\hline
\end{tabular}





\begin{tabular}{|c|c|c|c|c|c|c|c|}
\hline \multicolumn{3}{|l|}{Column 1} & Column 2 & Column 3 & Column 4 & Column & 5 \\
\hline \multicolumn{3}{|c|}{\begin{tabular}{l}
Tariff \\
item \\
number
\end{tabular}} & Description of goods & Base Rate & Category & Note & \\
\hline \multicolumn{3}{|l|}{640699912} & middle or inner soles & 25\% & B10 & & \\
\hline 6406 & 99 & 919 & other & 25\% & B10 & & \\
\hline & & & of plastics: & & & & \\
\hline 6406 & 99 & 921 & complete soles & 30\% & B7 & & \\
\hline 6406 & 99 & 929 & other & 10\% & B5 & & \\
\hline 6406 & 99 & 930 & of iron and steel & & A & & \\
\hline 6406 & 99 & 940 & of copper & & A & & \\
\hline 6406 & 99 & 950 & of aluminium & 20\% & B7 & & \\
\hline 6406 & 99 & 990 & other & 25\% & B7 & & \\
\hline \multicolumn{3}{|l|}{Chapter 65} & Headgear and parts thereof & & & & \\
\hline 6501 & 00 & 000 & Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt. & 20\% & B7 & & \\
\hline 6502 & 00 & 000 & Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed. & 20\% & B7 & & \\
\hline 6503 & 00 & 000 & Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 65.01, whether or not lined or trimmed. & 20\% & B7 & & \\
\hline 6504 & 00 & 000 & Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed. & 20\% & B7 & & \\
\hline 6505 & & & Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed. & & & & \\
\hline 6505 & 10 & 000 & - Hair-nets & 20\% & B7 & & \\
\hline 6505 & 90 & & - Other: & & & & \\
\hline 6505 & 90 & 100 & headgear for religious purpose & & A & & \\
\hline 6505 & 90 & 900 & other & 20\% & B7 & & \\
\hline 6506 & & & Other headgear, whether or not lined or trimmed. & 20\% & B7 & & \\
\hline 6507 & 00 & 000 & Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear. & 20\% & B7 & & \\
\hline
\end{tabular}


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\hline Colu & umn 1 & Column 2 & Column 3 & Column 4 & Column 5 \\
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Tar \\
it num
\end{tabular} & riff tem mber & Description of goods & Base Rate & Category & Note \\
\hline 6802 & 91900 & other & 25\% & B7 & \\
\hline 6802 & 92000 & - - Other calcareous stone & 30\% & B7 & \\
\hline 6802 & 93000 & - - Granite & 30\% & B7 & \\
\hline 6802 & 99000 & - - Other stone & 30\% & B7 & \\
\hline 6803 & 00 & Worked slate and articles of slate or of agglomerated slate. & 25\% & B7 & \\
\hline 6804 & & Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials. & & A & \\
\hline 6805 & & Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up. & 25\% & B7 & \\
\hline 6806 & & Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69. & 25\% & B7 & \\
\hline 6807 & & ```
Articles of asphalt or of similar
material (for example, petroleum bitumen
or coal tar pitch).
``` & & & \\
\hline 6807 & \(10 \quad 000\) & - In rolls & & A & \\
\hline 6807 & 90 & - Other: & & & \\
\hline 6807 & \(90 \quad 100\) & tiles & 25\% & B7 & \\
\hline 6807 & 90900 & other & & A & \\
\hline 6808 & 00 & 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. & & & \\
\hline 6808 & 00100 & roofing tiles & 30\% & B7 & \\
\hline
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\end{aligned}
\] & & Description of goods & Base Rate & Category & Note & \\
\hline 6811 & 30 & & - Tubes, pipes and tube or pipe fittings: & & & & \\
\hline 6811 & 30 & 100 & tubes or pipes & 10\% & B5 & & \\
\hline 6811 & 30 & 900 & other & 20\% & B7 & & \\
\hline 6811 & 90 & & - Other articles: & & & & \\
\hline 6811 & 90 & 100 & building material & 20\% & B7 & & \\
\hline 6811 & 90 & 900 & other & 10\% & B5 & & \\
\hline 6812 & & & Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13. & & & & \\
\hline 6812 & 50 & & - Clothing, clothing accessories, footwear and headgear: & & & & \\
\hline 6812 & 50 & 100 & clothing & 10\% & B5 & & \\
\hline 6812 & 50 & 900 & other & & A & & \\
\hline 6812 & 60 & 000 & - Paper, millboard and felt & & A & & \\
\hline 6812 & 70 & 000 & - Compressed asbestos fibre jointing, in sheets or rolls & & A & & \\
\hline 6812 & 90 & & - Other: & & & & \\
\hline 6812 & 90 & 100 & Mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate for the manufacture of products of heading 68.13 and subheading 8708.31900 & 30\% & B7 & & \\
\hline 6812 & 90 & 900 & Other & & A & & \\
\hline 6813 & & & Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials. & 30\% & B7 & & \\
\hline 6814 & & & Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials. & & A & & \\
\hline
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\hline Column 1 & Column 2 & Column 3 & Column 4 & Column 5 \\
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Tariff \\
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number
\end{tabular} & Description of goods & Base Rate & Category & Note \\
\hline 6815 & Articles of stone or of other mineral substances (including carbon fibers, articles of carbon fibers and articles of peat), not elsewhere specified or included. & & A & \\
\hline Chapter 69 & Ceramic products & & & \\
\hline 690100000 & Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths. & 25\% & B7 & \\
\hline 6902 & Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths. & 25\% & B10 & \\
\hline 6903 & Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths. & & A & \\
\hline 6904 & Ceramic building bricks, flooring blocks, support or filler tiles and the like. & 30\% & B10 & \\
\hline 6905 & Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods. & & & \\
\hline \(690510 \quad 000\) & - Roofing tiles & 30\% & B10 & \\
\hline \(690590 \quad 000\) & - Other & 10\% & B5 & \\
\hline 690600000 & Ceramic pipes, conduits, guttering and pipe fittings. & 30\% & B10 & \\
\hline 6907 & Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing. & & & \\
\hline 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 7 cm : & & & \\
\hline 690710100 & floor, hearth and wall tiles & 50\% & B10 & \\
\hline 690710900 & other & & A & \\
\hline 690790 & - Other: & & & \\
\hline 690790100 & floor, hearth and wall tiles & 50\% & B10 & \\
\hline
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\end{aligned}
\] & & Description of goods & Base Rate & Category & Note \\
\hline 6907 & 90 & 900 & other & 10\% & B5 & \\
\hline 6908 & & & Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing. & & & \\
\hline 6908 & 10 & & - 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 7 cm : & & & \\
\hline 6908 & 10 & 100 & floor, hearth and wall tiles & 60\% & B10 & \\
\hline 6908 & 10 & 900 & other & & A & \\
\hline 6908 & 90 & & - Other: & & & \\
\hline 6908 & 90 & 100 & floor, hearth and wall tiles & 60\% & B10 & \\
\hline 6908 & 90 & 900 & other & 10\% & B5 & \\
\hline 6909 & & & Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars, and similar articles of a kind used for the conveyance or packing of goods. & & A & \\
\hline 6910 & & & Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures. & & & \\
\hline 6910 & 10 & & - Of porcelain or china: & & & \\
\hline 6910 & 10 & 100 & long bath & 25\% & B10 & \\
\hline 6910 & 10 & 200 & wash basin & 25\% & B10 & \\
\hline 6910 & 10 & 900 & other & 25\% & B10 & \\
\hline 6910 & 90 & & - Other: & & & \\
\hline 6910 & 90 & 100 & long bath & 25\% & B10 & \\
\hline 6910 & 90 & 200 & wash basin & 25\% & B7 & \\
\hline 6910 & 90 & 900 & other & 25\% & B10 & \\
\hline 6911 & & & ```
Tableware, kitchenware, other household
articles and toilet articles, of
porcelain or china.
``` & 30\% & B10 & \\
\hline 6912 & 00 & 000 & Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china. & 30\% & B10 & \\
\hline
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\hline \multicolumn{3}{|l|}{Column 1} & Column 2 & Column 3 & Column 4 & Column 5 \\
\hline \multicolumn{3}{|c|}{\begin{tabular}{l}
Tariff \\
item number
\end{tabular}} & Description of goods & Base Rate & Category & Note \\
\hline \multicolumn{3}{|l|}{\(700319 \quad 990\)} & other & 30\% & B7 & \\
\hline 7003 & 20 & & - Wired sheets: & & & \\
\hline 7003 & 20 & 100 & in square or rectangular shape (including those with one or two or three or four corners cut) & 60\% & B7 & \\
\hline 7003 & 20 & 900 & other & 30\% & B7 & \\
\hline 7003 & 30 & & - Profiles: & & & \\
\hline 7003 & 30 & 100 & in square or rectangular shape (including those with one or two or three or four corners cut) & 60\% & B7 & \\
\hline \multirow[t]{2}{*}{\[
\begin{aligned}
& 7003 \\
& 7004
\end{aligned}
\]} & 30 & 900 & other & 30\% & B7 & \\
\hline & & & Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked. & & & \\
\hline 7004 & 20 & & - Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer: & & & \\
\hline \multirow[t]{2}{*}{7004} & 20 & 100 & Optical glass & & A & \\
\hline & & & Other: & & & \\
\hline 7004 & 20 & 910 & in square or rectangular shape (including those with one or two or three or four corners cut) & 60\% & B7 & \\
\hline 7004 & 20 & 990 & other & 30\% & B7 & \\
\hline 7004 & 90 & & - Other glass: & & & \\
\hline 7004 & 90 & 100 & Optical glass & & A & \\
\hline & & & Other: & & & \\
\hline 7004 & 90 & 910 & in square or rectangular shape (including those with one or two or three or four corners cut) & 60\% & B7 & \\
\hline 7004 & 90 & 990 & other & 30\% & B7 & \\
\hline 7005 & & & Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked. & & & \\
\hline 7005 & & & - Non-wired glass, having an absorbent, reflecting or non-reflecting layer: & & & \\
\hline
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\hline \multicolumn{3}{|l|}{\multirow[t]{2}{*}{Column 1
Tariff
item
number}} & Column 2 & Column 3 & Column 4 & Column 5 \\
\hline & & & Description of goods & Base Rate & Category & Note \\
\hline 7005 & 10 & 100 & Optical glass Other: & & A & \\
\hline 7005 & 10 & 910 & in square or rectangular shape (including those with one or two or three or four corners cut) & 60\% & B7 & \\
\hline 7005 & 10 & 990 & \begin{tabular}{l}
other \\
- Other non-wired glass:
\end{tabular} & 30\% & B7 & \\
\hline 7005 & 21 & & - - Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground & & & \\
\hline 7005 & 21 & 100 & Optical glass Other: & & A & \\
\hline 7005 & 21 & 910 & in square or rectangular shape (including those with one or two or three or four corners cut) & 60\% & B7 & \\
\hline 7005 & 21 & 990 & other & 30\% & B7 & \\
\hline 7005 & 29 & & - - Other: & & & \\
\hline 7005 & 29 & 100 & Optical glass & & A & \\
\hline & & & Other: & & & \\
\hline 7005 & 29 & 910 & in square or rectangular shape (including those with one or two or three or four corners cut) & 60\% & B7 & \\
\hline 7005 & 29 & 990 & other & 30\% & B7 & \\
\hline 7005 & 30 & & - Wired glass: & & & \\
\hline 7005 & 30 & 100 & ```
in square or rectangular shape
(including those with one or two or
three or four corners cut)
``` & 60\% & B7 & \\
\hline 7005 & 30 & 900 & other & 30\% & B7 & \\
\hline 7006 & 00 & & 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. & & & \\
\hline 7006 & 00 & 100 & optical glass & & A & \\
\hline 7006 & 00 & 900 & other & 30\% & B7 & \\
\hline 7007 & & & Safety glass, consisting of toughened (tempered) or laminated glass. & 30\% & B7 & \\
\hline 7008 & 00 & & Multiple-walled insulating units of glass. & 50\% & B7 & \\
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\hline Column 1 & Column 2 & Column 3 & Column 4 & Column 5 \\
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Tariff \\
item \\
number
\end{tabular} & Description of goods & Base Rate & Category & Note \\
\hline 7102 & Diamonds, whether or not worked, but not mounted or set. & & A & \\
\hline 7103 & Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport. & & A & \\
\hline 7104 & Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport. & & A & \\
\hline 7105 & Dust and powder of natural or synthetic precious or semi-precious stones. & & A & \\
\hline 7106 & Silver (including silver plated with gold or platinum), unwrought or in semimanufactured forms, or in powder form. & & A & \\
\hline 710700000 & Base metals clad with silver, not further worked than semi-manufactured. & & A & \\
\hline 7108 & Gold (including gold plated with platinum) unwrought or in semimanufactured forms, or in powder form. & & A & \\
\hline 710900000 & Base metals or silver, clad with gold, not further worked than semimanufactured. & & A & \\
\hline 7110 & Platinum, unwrought or in semimanufactured forms, or in powder form. & & A & \\
\hline 711100000 & Base metals, silver or gold, clad with platinum, not further worked than semimanufactured. & & A & \\
\hline 7112 & Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal. & & A & \\
\hline 7113 & Articles or jewellery and parts thereof, of precious metal or of metal clad with precious metal. & 10\% & B5 & \\
\hline 7114 & Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal. & 10\% & B5 & \\
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\hline \multicolumn{3}{|l|}{Column 1} & Column 2 & Column 3 & Column 4 & Column 5 \\
\hline \multicolumn{3}{|c|}{\begin{tabular}{l}
Tariff \\
item number
\end{tabular}} & Description of goods & Base Rate & Category & Note \\
\hline 7208 & 52 & 000 & - - Of a thickness of 4.75 mm or more but not exceeding 10 mm & & P & 5, 13 \\
\hline 7208 & 53 & 000 & - - Of a thickness of 3 mm or more but less than 4.75 mm & & P & 5, 13 \\
\hline 7208 & 54 & & - - Of a thickness of less than 3 mm : & & & \\
\hline 7208 & 54 & 100 & Containing by weight \(0.6 \%\) or more of carbon & & P & 5, 13 \\
\hline & & & Other: & & & \\
\hline 7208 & 54 & 910 & of a thickness of 0.170 mm or less & 50\% & B10 & 13 \\
\hline 7208 & 54 & 990 & other & & P & 5, 13 \\
\hline 7208 & 90 & & - Other: & & & \\
\hline 7208 & 90 & 100 & Containing by weight \(0.6 \%\) or more of carbon & & P & 5, 13 \\
\hline 7208 & 90 & 200 & Corrugated & 50\% & B10 & 13 \\
\hline & & & Other: & & & \\
\hline 7208 & 90 & 910 & of a thickness of 0.170 mm or less & 25\% & B10 & 13 \\
\hline 7208 & 90 & 990 & other & & P & 5, 13 \\
\hline 7209 & & & Flat-rolled products of iron or nonalloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated. & 50\% & B10 & 13 \\
\hline 7210 & & & Flat-rolled products of iron or nonalloy steel, of a width of 600 mm or more, clad, plated or coated. & & & \\
\hline 7210 & 11 & & - - Of a thickness of 0.5 mm or more: & & & \\
\hline 7210 & 11 & 100 & containing by weight \(0.6 \%\) or more of carbon & 50\% & B10 & 13 \\
\hline 7210 & 11 & 900 & other & 15\% & B10 & 13 \\
\hline 7210 & 12 & & - - Of a thickness of less than 0.5 mm : & & & \\
\hline 7210 & 12 & 100 & containing by weight \(0.6 \%\) or more of carbon & 50\% & B10 & 13 \\
\hline 7210 & 12 & 900 & other & 15\% & B10 & 13 \\
\hline 7210 & & & - Plated or coated with lead, including terne-plate: & & & \\
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\hline \multicolumn{3}{|l|}{Column 1} & Column 2 & Column 3 & Column 4 & Column & \\
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Tariff
    item
number
```} & Description of goods & Base Rate & Category & Note & \\
\hline \multicolumn{3}{|l|}{\(7212 \quad 40 \quad 129\)} & other & 50\% & B10 & 13 & \\
\hline \multirow[t]{3}{*}{7212} & 40 & 190 & other & 50\% & B10 & 13 & \\
\hline & & & Other: & & & & \\
\hline & & & hoop and strip: & & & & \\
\hline 7212 & 40 & 911 & not exceeding 25 mm in width & 50\% & B10 & 13 & \\
\hline 7212 & 40 & 912 & exceeding 25 mm but not exceeding 400 mm in width & 50\% & B10 & 13 & \\
\hline \multirow[t]{2}{*}{7212} & 40 & 919 & other & 50\% & B10 & 13 & \\
\hline & & & other: & & & & \\
\hline 7212 & 40 & 991 & 1.5 mm or less in thickness & 50\% & B10 & 13 & \\
\hline 7212 & 40 & 992 & more than 1.5 mm in thickness & 50\% & B10 & 13 & \\
\hline \multirow[t]{2}{*}{7212} & 50 & & - Otherwise plated or coated: & & & & \\
\hline & & & Containing by weight more than \(0.6 \%\) of carbon: & & & & \\
\hline \multirow[t]{2}{*}{7212} & 50 & 110 & universal plates & 50\% & B10 & 13 & \\
\hline & & & hoop and strip: & & & & \\
\hline 7212 & 50 & 121 & not exceeding 25 mm in width & 50\% & B10 & 13 & \\
\hline 7212 & 50 & 122 & exceeding 25 mm but not more than 400 mm in width & 50\% & B10 & 13 & \\
\hline 7212 & 50 & 129 & other & 50\% & B10 & 13 & \\
\hline \multirow[t]{3}{*}{7212} & 50 & 190 & other & 50\% & B10 & 13 & \\
\hline & & & Other: & & & & \\
\hline & & & hoop and strip: & & & & \\
\hline 7212 & 50 & 911 & not exceeding 25 mm in width & 50\% & B10 & 13 & \\
\hline 7212 & 50 & 912 & exceeding 25 mm but not more than 400 mm in width & 50\% & B10 & 13 & \\
\hline \multirow[t]{2}{*}{7212} & 50 & 919 & other & 50\% & B10 & 13 & \\
\hline & & & other: & & & & \\
\hline 7212 & 50 & 991 & 1.5 mm or less in thickness & 50\% & B10 & 13 & \\
\hline 7212 & 50 & 992 & more than 1.5 mm in thickness & 50\% & B10 & 13 & \\
\hline \multirow[t]{2}{*}{7212} & 60 & & - Clad: & & & & \\
\hline & & & Containing by weight more than \(0.6 \%\) of carbon: & & & & \\
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\begin{tabular}{|c|c|c|c|c|}
\hline Column 1 & Column 2 & Column 3 & Column 4 & Column 5 \\
\hline Tariff item number & Description of goods & Base Rate & Category & Note \\
\hline 722910900 & other & 30\% OR RM \(300 /\) tonne, whichever is the higher & B7 & 13 \\
\hline 722920 & - Of silico-manganese steel: & & & \\
\hline 722920100 & of a cross-sectional dimension of less than 5.5 mm & 30\% & B7 & 13 \\
\hline 722920900 & other & 30\% & B7 & 13 \\
\hline 722990 & - Other: & & & \\
\hline 722990100 & of a cross-sectional dimension of less than 5.5 mm & 30\% & B7 & 13 \\
\hline 722990900 & other & 30\% & B7 & 13 \\
\hline Chapter 73 & Articles of iron or steel & & & \\
\hline 7301 & Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel. & & & \\
\hline \(730110 \quad 000\) & - Sheet piling & & A & \\
\hline 730120000 & - Angles, shapes and sections & 20\% & B7 & 13 \\
\hline 7302 & Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rackrails, switch blades, other crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fishplates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails. & & A & \\
\hline 730300000 & Tubes, pipes and hollow profiles, of cast iron. & 30\% & B7 & 13 \\
\hline 7304 & Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel. & & & \\
\hline \(730410 \quad 000\) & \begin{tabular}{l}
- Line pipe of a kind used for oil or gas pipelines \\
- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:
\end{tabular} & 50\% & B6 & 13 \\
\hline 730421000 & - - Drill pipe & 50\% & B6 & 13 \\
\hline 730429000 & - - Other & 50\% & B6 & 13 \\
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\hline Column 1 & Column 2 & Column 3 & Column 4 & Column \\
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Tariff \\
item number
\end{tabular} & Description of goods & Base Rate & Category & Note \\
\hline 7312 & Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated. & 30\% & B7 & 13 \\
\hline 731300000 & 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. & 25\% & B7 & 13 \\
\hline 7314 & Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel. & 25\% & B7 & 13 \\
\hline 7315 & Chain and parts thereof, of iron or steel. & & & \\
\hline & - Articulated link chain and parts thereof: & & & \\
\hline 731511 & - - Roller chain: & & & \\
\hline 731511100 & Of mild steel & 30\% & B7 & 13 \\
\hline & Other: & & & \\
\hline 731511910 & transmission type of pitch length not less than 6 mm but not more than 32 mm & 30\% & B7 & 13 \\
\hline 731511920 & industrial or conveyor type of pitch length not less than 75 mm but not more than 152 mm & \(30 \%\) OR RM 1900/tonne, whichever is the higher & B7 & 13 \\
\hline 731511990 & other & & A & \\
\hline 731512 & - - Other chain: & & & \\
\hline 731512100 & of mild steel & 30\% & B7 & 13 \\
\hline \(7315 \quad 12900\) & other & & A & \\
\hline 731519 & - - Parts: & & & \\
\hline \(7315 \quad 19 \quad 100\) & for goods of subheadings 7315.11100 and 7315.12100 & 30\% & B7 & 13 \\
\hline \(7315 \quad 19 \quad 200\) & for goods of subheading 7315.11910 & 30\% & B7 & 13 \\
\hline \(7315 \quad 19 \quad 300\) & for goods subheading 7315.11920 & \(30 \%\) OR RM 1900/tonne, whichever is the higher & B7 & 13 \\
\hline \(7315 \quad 19 \quad 900\) & other & & A & \\
\hline 731520 & - Skid chain: & & & \\
\hline \(7315 \quad 20 \quad 100\) & Of mild steel & 30\% & B7 & 13 \\
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\hline Column 1 & Column 2 & Column 3 & Column 4 & Column 5 \\
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Tariff \\
item number
\end{tabular} & Description of goods & Base Rate & Category & Note \\
\hline 7410 & Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm . & & A & \\
\hline 7411 & Copper tubes and pipes & & A & \\
\hline 7412 & Copper tube or pipe fittings (for example, couplings, elbows, sleeves) & & A & \\
\hline 741300000 & Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated. & 25\% & B7 & \\
\hline 7414 & Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper. & & & \\
\hline \(741420 \quad 000\) & - Cloth & & A & \\
\hline \(741490 \quad 000\) & - Other & & A & \\
\hline 7415 & Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper. & & A & \\
\hline 741600000 & Copper springs. & & A & \\
\hline 741700000 & Cooking or heating apparatus of a kind used for domestic purposes, nonelectric, and parts thereof, of copper. & & A & \\
\hline 7418 & Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper. & & & \\
\hline 741811000 & - - Pot scourers and scouring or polishing pads, gloves and the like & 25\% & B7 & \\
\hline 741819 & - - Other: & & & \\
\hline 741819100 & ash trays & 25\% & B7 & \\
\hline \(7418 \quad 19200\) & articles used during religious rites & & A & \\
\hline \(7418 \quad 19 \quad 900\) & other & 25\% & B7 & \\
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\begin{tabular}{|c|c|c|c|c|}
\hline Column 1 & Column 2 & Column 3 & Column 4 & Column 5 \\
\hline Tariff item number & Description of goods & Base Rate & Category & Note \\
\hline Chapter 81 & Other base metals; cermets; articles thereof & & A & \\
\hline Chapter 82 & Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal & & & \\
\hline 8201 & Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry. & & A & \\
\hline 8202 & Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades). & & A & \\
\hline 8203 & Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools. & & A & \\
\hline 8204 & Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles. & & A & \\
\hline 8205 & Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks. & & A & \\
\hline 820600000 & Tools of two or more of the headings 82.02 to 82.05 , put up in sets for retail sale. & & A & \\
\hline 8207 & Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools. & & A & \\
\hline 8208 & Knives and cutting blades, for machines or for mechanical appliances. & & A & \\
\hline 820900000 & Plates, sticks, tips and the like for tools, unmounted, of cermets. & & A & \\
\hline
\end{tabular}

\begin{tabular}{|c|c|c|c|c|}
\hline Column 1 & Column 2 & Column 3 & Column 4 & Column 5 \\
\hline Tariff item number & Description of goods & Base Rate & Category & Note \\
\hline 821194910 & for table or kitchen knives & 25\% & B7 & \\
\hline 821194920 & for knives for agricultural, horticultural or silvicultural use & & A & \\
\hline 821194990 & other & 25\% & B7 & \\
\hline 821195000 & - - Handles of base metal & 25\% & B7 & \\
\hline 8212 & Razors and razor blades (including razor blade blanks in strips). & & A & \\
\hline 821300000 & Scissors, tailors' shears and similar shears, and blades therefor. & 25\% & B7 & \\
\hline 8214 & Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files). & 25\% & B7 & \\
\hline 8215 & Spoons, forks, ladles, skimmers, cakeservers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware. & 25\% & B7 & \\
\hline Chapter 83 & Miscellaneous articles of base metal & & & \\
\hline 8301 & Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal. & & & \\
\hline 830110 & - Padlocks: & & & \\
\hline 830110100 & For cycles & 25\% & B7 & \\
\hline & Other: & & & \\
\hline 830110910 & key operated & 25\% & B7 & \\
\hline 830110990 & other & 25\% & B7 & \\
\hline 830120 & - Locks of a kind used for motor vehicles: & & & \\
\hline 830120100 & Door locks, key operated & 25\% & B7 & \\
\hline & Other: & & & \\
\hline 830120910 & key operated & 25\% & B7 & \\
\hline 830120990 & other & 25\% & B7 & \\
\hline \(830130 \quad 000\) & - Locks of a kind used for furniture & & A & \\
\hline
\end{tabular}



\begin{tabular}{|c|c|c|c|c|c|c|c|}
\hline \multicolumn{3}{|l|}{Column 1} & Column 2 & Column 3 & Column 4 & Column & 5 \\
\hline \multicolumn{3}{|c|}{\begin{tabular}{l}
Tariff \\
item number
\end{tabular}} & Description of goods & Base Rate & Category & Note & \\
\hline \multicolumn{3}{|l|}{830629} & - - Other: & & & & \\
\hline \multirow[t]{2}{*}{8306} & 29 & 100 & Of a kind used indoors & & A & & \\
\hline & & & Other: & & & & \\
\hline 8306 & 29 & 910 & of nickel & 15\% & B7 & & \\
\hline 8306 & 29 & 920 & of aluminium & 20\% & B7 & & \\
\hline 8306 & 29 & 930 & of copper & & A & & \\
\hline 8306 & 29 & 940 & of zinc & & A & & \\
\hline 8306 & 29 & 950 & of lead & & A & & \\
\hline 8306 & 29 & 990 & other & & A & & \\
\hline 8306 & 30 & & - Photograph, picture or similar frames; mirrors: & & & & \\
\hline 8306 & 30 & 100 & of copper & & A & & \\
\hline 8306 & 30 & 900 & of other base metal & 20\% & B7 & & \\
\hline 8307 & & & Flexible tubing of base metal, with or without fittings. & & A & & \\
\hline 8308 & & & Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal. & & A & & \\
\hline 8309 & & & Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal. & & & & \\
\hline 8309 & 10 & 000 & - Crown corks & 25\% & B7 & & \\
\hline 8309 & 90 & & - Other: & & & & \\
\hline 8309 & 90 & 100 & bottle and screw caps & 25\% & B7 & & \\
\hline 8309 & 90 & 900 & other & & A & & \\
\hline 8310 & 00 & 000 & Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05. & 20\% & B7 & & \\
\hline
\end{tabular}
\begin{tabular}{|c|c|c|c|c|}
\hline Column 1 & Column 2 & Column 3 & Column 4 & Column \\
\hline \begin{tabular}{l}
Tariff \\
item \\
number
\end{tabular} & Description of goods & Base Rate & Category & Note \\
\hline 8311 & Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying. & 30\% & B7 & \\
\hline Chapter 84 & Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof & & & \\
\hline 8401 & Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation. & & A & \\
\hline 8402 & Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers. & & & \\
\hline 840211000 & - - Watertube boilers with a steam production exceeding 45 t per hour & & P & 6 \\
\hline 840212000 & - - Watertube boilers with a steam production not exceeding 45 t per hour & 20\% & B6 & \\
\hline 840219000 & - - Other vapour generating boilers, including hybrid boilers & 20\% & B6 & \\
\hline \(840220 \quad 000\) & - Super-heated water boilers & 10\% & B6 & \\
\hline \(840290 \quad 000\) & - Parts & & A & \\
\hline 8403 & Central heating boilers other than those of heading 84.02. & & A & \\
\hline 8404 & Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units. & & A & \\
\hline 8405 & 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. & & A & \\
\hline 8406 & Steam turbines and other vapour turbines. & & A & \\
\hline
\end{tabular}




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\hline \multicolumn{3}{|l|}{\multirow[t]{2}{*}{\[
\begin{gathered}
\hline \text { Column } 1 \\
\hline \text { Tariff } \\
\text { item } \\
\text { number } \\
\hline
\end{gathered}
\]}} & Column 2 & Column 3 & Column 4 & Column & 5 \\
\hline & & & Description of goods & Base Rate & Category & Note & \\
\hline 8414 & 80 & 110 & fitted with filter other: & & A & & \\
\hline 8414 & 80 & 191 & for industrial used & 20\% & B7 & & \\
\hline 8414 & 80 & 199 & other & 30\% & B7 & & \\
\hline 8414 & 80 & 200 & Blowers and the like & 20\% & B7 & & \\
\hline 8414 & 80 & 300 & Free-piston generators for gas turbines & & A & & \\
\hline 8414 & 80 & 400 & \begin{tabular}{l}
Sealed units for air conditioning unit \\
Compressors other than those of subheadings 8414.30 and 8414.40:
\end{tabular} & & A & & \\
\hline 8414 & 80 & 510 & gas compression module for use in oil drilling operations & 25\% & B7 & & \\
\hline 8414 & 80 & 520 & compressors for automotive airconditioners & 30\% OR RM 60/unit, whichever is the higher & B7 & & \\
\hline 8414 & 80 & 590 & other & & A & & \\
\hline 8414 & 80 & 900 & Other & & A & & \\
\hline 8414 & 90 & & - Parts: & & & & \\
\hline & & & For fans: & & & & \\
\hline 8414 & 90 & 110 & blades for ceiling fans & 30\% & B7 & & \\
\hline 8414 & 90 & 120 & of subheadings 8414.51 190, 8414.51 990, 8414.59190 and 8414.59990 & 20\% & B7 & & \\
\hline 8414 & 90 & 190 & other & 30\% & B7 & & \\
\hline 8414 & 90 & 200 & For subheadings 8414.60100 and 8414.80 110 & & A & & \\
\hline 8414 & 90 & 300 & For subheading 8414.80200 & 20\% & B7 & & \\
\hline 8414 & 90 & 400 & For pumps or compressors & & A & & \\
\hline 8414 & 90 & 900 & Other & & A & & \\
\hline 8415 & & & Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. & & & & \\
\hline 8415 & 10 & 000 & - Window or wall types, self-contained or "split-system" & 30\% & B7 & & \\
\hline
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\begin{tabular}{|c|c|c|c|c|c|c|}
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\hline & \[
\begin{aligned}
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& \text { tem } \\
& \text { imber }
\end{aligned}
\] & & Description of goods & Base Rate & Category & Note \\
\hline 8415

8415 & 20

81 & 000 & \begin{tabular}{l}
- Of a kind used for persons, in motor vehicles \\
- Other: \\
- - Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps):
\end{tabular} & 30\% & B7 & \\
\hline 8415 & 81 & 100 & for use in aircraft & & A & \\
\hline 8415 & 81 & 200 & for use in railway rolling stock & & A & \\
\hline 8415 & 81 & 300 & for use in road vehicles & 30\% & B7 & \\
\hline 8415 & 81 & 900 & other & 30\% & B7 & \\
\hline 8415 & 82 & & - - Other, incorporating a refrigerating unit: & & & \\
\hline 8415 & 82 & 100 & for use in aircraft & & A & \\
\hline 8415 & 82 & 200 & for use in railway rolling stock & & A & \\
\hline 8415 & 82 & 300 & for use in road vehicles & 30\% & B7 & \\
\hline 8415 & 82 & 900 & other & 30\% & B7 & \\
\hline 8415 & 83 & & - - Not incorporating a refrigerating unit: & & & \\
\hline 8415 & 83 & 100 & for use in aircraft & & A & \\
\hline 8415 & 83 & 200 & for use in railway rolling stock & & A & \\
\hline 8415 & 83 & 300 & for use in road vehicles & 30\% & B7 & \\
\hline 8415 & 83 & 900 & other & 30\% & B7 & \\
\hline 8415 & 90 & & - Parts: & & & \\
\hline 8415 & 90 & 100 & ```
for subheadings 8415.81 100, 8415.81
200, 8415.82 100, 8415.82 200, 8415.83
100 and 8415.83 200
``` & & A & \\
\hline 8415 & 90 & 900 & other & 30\% & B7 & \\
\hline 8416 & & & Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances. & & A & \\
\hline 8417 & & & Industrial or laboratory furnaces and ovens, including incinerators, nonelectric. & & A & \\
\hline
\end{tabular}



\begin{tabular}{|c|c|c|c|c|}
\hline Column 1 & Column 2 & Column 3 & Column 4 & Column 5 \\
\hline Tariff item number & Description of goods & Base Rate & Category & Note \\
\hline 842191 & - - Of centrifuges, including centrifugal dryers: & & & \\
\hline 842191100 & cream separators & & A & \\
\hline 842191900 & other & & A & \\
\hline 842199 & - - Other: & & & \\
\hline 842199100 & for subheadings 8421.23 100, 8421.29 510, 8421.31 000 and 8421.39900 & 25\% & B7 & \\
\hline 842199200 & for subheading 8421.29 300 & & A & \\
\hline 842199900 & other & & A & \\
\hline 8422 & \begin{tabular}{l}
Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes, and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages. \\
- Dish washing machines:
\end{tabular} & & & \\
\hline 842211 & -- of the household type: & & & \\
\hline 842211100 & electric & 20\% & B7 & \\
\hline 842211900 & other & & A & \\
\hline 842219000 & - - Other & & A & \\
\hline \(8422 \quad 20 \quad 000\) & - Machinery for cleaning or drying bottles or other containers & & A & \\
\hline \(8422 \quad 30 \quad 000\) & - Machinery for filling, closing, sealing or labelling bottles, machinery for capsuling bottles, jars, tubes and similar containers; cans, boxes, bags or other containers; machinery for aerating beverages & & A & \\
\hline \(842240 \quad 000\) & ```
- Other packing or wrapping machinery
    (including heat-shrink wrapping
    machinery)
``` & & A & \\
\hline 842290 & - Parts: & & & \\
\hline 842290100 & for subheading 8422.11 100 & 20\% & B7 & \\
\hline 842290900 & other & & A & \\
\hline
\end{tabular}






\begin{tabular}{|c|c|c|c|c|}
\hline Column 1 & Column 2 & Column 3 & Column 4 & Column 5 \\
\hline Tariff item number & Description of goods & Base Rate & Category & Note \\
\hline 8445 & Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47 . & & A & \\
\hline 8446 & Weaving machines (looms) & & A & \\
\hline 8447 & Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting. & & A & \\
\hline 8448 & Auxiliary machinery for use with machines of heading \(84.44,84.45,84.46\) or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-flames, hosiery needles). & & A & \\
\hline 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. & & A & \\
\hline 8450 & \begin{tabular}{l}
Household or laundry-type washing machines, including machines which both wash and dry. \\
- Machines, each of a dry linen capacity not exceeding 10 kg :
\end{tabular} & & & \\
\hline 845011 & - - Fully-automatic machines: & & & \\
\hline 845011100 & electric & 25\% & B7 & \\
\hline 845011900 & other & & A & \\
\hline 845012 & - - Other machines, with built-in centrifugal drier: & & & \\
\hline 845012100 & electric & 25\% & B7 & \\
\hline 845012900 & other & & A & \\
\hline 845019 & - - Other & & & \\
\hline 845019100 & electric & 25\% & B7 & \\
\hline
\end{tabular}


\begin{tabular}{|c|c|c|c|c|}
\hline Column 1 & Column 2 & Column 3 & Column 4 & Column 5 \\
\hline Tariff item number & Description of goods & Base Rate & Category & Note \\
\hline 8457 & Machining centres, unit construction machines (single station) and multistation transfer machines, for working metal. & & A & \\
\hline 8458 & Lathes (including turning centres) for removing metal. & & A & \\
\hline 8459 & Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58 . & & A & \\
\hline 8460 & Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61. & & A & \\
\hline 8461 & Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included. & & A & \\
\hline 8462 & Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above. & & A & \\
\hline 8463 & Other machine-tools for working metal or cermets, without removing material. & & A & \\
\hline 8464 & Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass. & & A & \\
\hline 8465 & Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials. & & A & \\
\hline 8466 & Parts and accessories suitable for use solely or principally with the machines of heading 84.56 to 84.65 , including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand. & & A & \\
\hline
\end{tabular}



\begin{tabular}{|c|c|c|c|c|}
\hline Column 1 & Column 2 & Column 3 & Column 4 & Column \\
\hline \begin{tabular}{l}
Tariff \\
item \\
number
\end{tabular} & Description of goods & Base Rate & Category & Note \\
\hline 8481 & Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves. & & & \\
\hline 848110 & - Pressure-reducing valves: Of iron or steel: & & & \\
\hline 848110110 & manually operated sluice or gate valves with inlet or outlet of an internal diameter exceeding 5 cm but not exceeding 40 cm & 20\% & B7 & \\
\hline \(8481 \quad 10 \quad 190\) & \begin{tabular}{l}
other \\
Of copper or copper alloys:
\end{tabular} & & A & \\
\hline \(8481 \quad 10 \quad 210\) & Of 2.5 cm or less in internal diameter & 25\% & B7 & \\
\hline \(8481 \quad 10 \quad 220\) & of over 2.5 cm in internal diameter & & A & \\
\hline \(8481 \quad 10 \quad 300\) & Of other metals & & A & \\
\hline & Of plastics: & & & \\
\hline \(8481 \quad 10 \quad 410\) & of not less than 1 cm and not more than 2.5 cm in internal diameter & 25\% & B7 & \\
\hline 848110490 & other & & A & \\
\hline 848110900 & Of other materials & & A & \\
\hline 848120 & - Valves for oleohydraulic or pneumatic transmissions: & & & \\
\hline 848120110 & \begin{tabular}{l}
manually operated sluice or gate valves with inlet or outlet of an internal \\
diameter exceeding 5 cm but not exceeding 40 cm
\end{tabular} & 20\% & B7 & \\
\hline 848120190 & other & & A & \\
\hline & Of copper or copper alloy: & & & \\
\hline 848120210 & of 2.5 cm or less in internal diameter & 25\% & B7 & \\
\hline \(8481 \quad 20 \quad 220\) & of over 2.5 cm in internal diameter & & A & \\
\hline \(8481 \quad 20 \quad 300\) & Of other metals & & A & \\
\hline & Of plastics: & & & \\
\hline \(8481 \quad 20 \quad 410\) & of not less than 1 cm and not more than 2.5 cm in internal diameter & 25\% & B7 & \\
\hline 848120490 & other & & A & \\
\hline
\end{tabular}
\begin{tabular}{|c|c|c|c|c|}
\hline Column 1 & Column 2 & Column 3 & Column 4 & Column 5 \\
\hline Tariff item number & Description of goods & Base Rate & Category & Note \\
\hline 848120900 & Of other materials & & A & \\
\hline 848130 & - Check (nonreturn) valves: & & & \\
\hline \(8481 \quad 30100\) & Of iron or steel & & A & \\
\hline & Of copper or copper alloy: & & & \\
\hline \(8481 \quad 30 \quad 210\) & of 2.5 cm or less in internal diameter & 25\% & B7 & \\
\hline \(8481 \quad 30 \quad 220\) & of over 2.5 cm in internal diameter & & A & \\
\hline \(8481 \quad 30 \quad 300\) & Of other metals & & A & \\
\hline & Of plastics: & & & \\
\hline \(8481 \quad 30 \quad 410\) & of not less than 1 cm and not more than 2.5 cm in internal diameter & 25\% & B7 & \\
\hline \(8481 \quad 30 \quad 490\) & other & & A & \\
\hline \(8481 \quad 30 \quad 900\) & Of other materials & & A & \\
\hline 848140 & - Safety or relief valves: & & & \\
\hline 848140100 & Of iron or steel & & A & \\
\hline & Of copper or copper alloy: & & & \\
\hline \(8481 \quad 40 \quad 210\) & of 2.5 cm or less in internal diameter & 25\% & B7 & \\
\hline \(848140 \quad 220\) & of over 2.5 cm in internal diameter & & A & \\
\hline \(8481 \quad 40 \quad 300\) & Of other metals & & A & \\
\hline & Of plastics: & & & \\
\hline \(8481 \quad 40 \quad 410\) & of not less than 1 cm and not more than 2.5 cm in internal diameter & 25\% & B7 & \\
\hline 848140490 & other & & A & \\
\hline \(848140 \quad 900\) & Of other materials & & A & \\
\hline 848180 & - Other appliances: & & & \\
\hline & Of iron or steel: & & & \\
\hline 848180110 & ```
manually operated sluice or gate valves
with inlet or outlet of an internal
diameter exceeding 5 cm but not
exceeding 40 cm
``` & 20\% & B7 & \\
\hline 848180190 & other & & A & \\
\hline & Of copper or copper alloy: & & & \\
\hline
\end{tabular}

\begin{tabular}{|c|c|c|c|c|}
\hline Column 1 & Column 2 & Column 3 & Column 4 & Column 5 \\
\hline Tariff item number & Description of goods & Base Rate & Category & Note \\
\hline 848190400 & Valves cores of inner tube valves and valves for tubeless tyres falling under subheading 8481.80210 & & A & \\
\hline 848190900 & Other & & A & \\
\hline 8482 & Ball or roller bearings & & A & \\
\hline 8483 & Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints). & & A & \\
\hline 8484 & Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals. & & A & \\
\hline 8485 & Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter. & & A & \\
\hline 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 article & & & \\
\hline 8501 & Electric motors and generators (excluding generating sets). & & & \\
\hline 850110 & - Motors of an output not exceeding 37.5 W: & & & \\
\hline 850110100 & for toys & & A & \\
\hline 850110900 & other & & A & \\
\hline 850120000 & \begin{tabular}{l}
- Universal AC/DC motors of an output exceeding 37.5 W \\
- Other DC motors; DC generators:
\end{tabular} & & A & \\
\hline 850131000 & - - Of an output not exceeding 750 W & & A & \\
\hline 850132000 & - - Of an output exceeding 750 W but not exceeding 75 kW & & A & \\
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\end{tabular}



\begin{tabular}{|c|c|c|c|c|}
\hline Column 1 & Column 2 & Column 3 & Column 4 & Column 5 \\
\hline Tariff item number & Description of goods & Base Rate & Category & Note \\
\hline 8512 & Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles. & & A & \\
\hline 8513 & Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12. & 20\% & B7 & \\
\hline 8514 & Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss. & & A & \\
\hline 8515 & Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets. & & A & \\
\hline 8516 & Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45. & & & \\
\hline 851610 & - Electric instantaneous or storage water heaters and immersion heaters: & & & \\
\hline 851610200 & instantaneous or storage water heaters & 30\% & B7 & \\
\hline \(851610 \quad 300\) & \begin{tabular}{l}
immersion heaters \\
- Electric space heating apparatus and electric soil heating apparatus:
\end{tabular} & & A & \\
\hline 851621000 & - - Storage heating radiators & 20\% & B7 & \\
\hline 851629000 & \begin{tabular}{l}
- - Other \\
- Electric-thermic hair-dressing or hand-drying apparatus:
\end{tabular} & 20\% & B7 & \\
\hline 851631000 & - - Hair dryers & 25\% & B7 & \\
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\hline Column 1 & Column 2 & Column 3 & Column 4 & Column 5 \\
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item \\
number
\end{tabular} & Description of goods & Base Rate & Category & Note \\
\hline 8530 & Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08). & & A & \\
\hline 8531 & Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30 . & & A & \\
\hline 8532 & Electrical capacitors, fixed, variable or adjustable (pre-set). & & A & \\
\hline 8533 & Electrical resistors (including rheostats and potentiometers), other than heating resistors. & & A & \\
\hline \(853400 \quad 000\) & Printed circuits. & & A & \\
\hline 8535 & Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1,000 volts. & 15\% & B7 & \\
\hline \(853510 \quad 000\) & \begin{tabular}{l}
- Fuses \\
- Automatic circuit breakers:
\end{tabular} & 15\% & B7 & \\
\hline 853521 & - - For a voltage of less than 72.5 kV : & & & \\
\hline 853521100 & earth leakage circuit breaker & 15\% & B7 & \\
\hline 853521900 & other & 15\% & B7 & \\
\hline 853529 & - - Other: & & & \\
\hline \(8535 \quad 29100\) & earth leakage circuit breaker & 15\% & B7 & \\
\hline 853529900 & other & 15\% & B7 & \\
\hline \(853530 \quad 000\) & - Isolating switches and make-and break switches & 15\% & B7 & \\
\hline \(853540 \quad 000\) & - Lightning arresters, voltage limiters and surge supressors & 15\% & B7 & \\
\hline 853590 & - Other: & & & \\
\hline 853590100 & starters for electric motors & 15\% & B7 & \\
\hline 853590200 & fuse switches and switch fuses & 15\% & B7 & \\
\hline
\end{tabular}
\begin{tabular}{|c|c|c|c|c|c|c|c|}
\hline \multicolumn{3}{|l|}{Column 1} & Column 2 & Column 3 & Column 4 & Column & \\
\hline \multicolumn{3}{|c|}{```
Tariff
    item
number
```} & Description of goods & Base Rate & Category & Note & \\
\hline \multicolumn{3}{|l|}{\(8535 \quad 90 \quad 300\)} & switches other than switches of subheadings 8535.30000 and 8535.90200 & 15\% & B7 & & \\
\hline 8535 & 90 & 900 & other apparatus & 15\% & B7 & & \\
\hline \multicolumn{3}{|l|}{8536} & Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage exceeding 1,000 volts. & & & & \\
\hline \multicolumn{3}{|l|}{853610} & - Fuses: & & & & \\
\hline \multicolumn{3}{|l|}{853610100} & Cartridge & 15\% & B7 & & \\
\hline & & & Other: & & & & \\
\hline 8536 & 10 & 910 & for domestic use, for a current of less than 16 amps & 15\% & B7 & & \\
\hline 8536 & 10 & 920 & for use in radio equipment & & A & & \\
\hline 8536 & 10 & 930 & for use in electric fans & 15\% & B7 & & \\
\hline 8536 & 10 & 990 & other & 15\% & B7 & & \\
\hline 8536 & 20 & & - Automatic circuit breakers: & & & & \\
\hline \multirow[t]{2}{*}{8536} & 20 & 100 & Earth leakage circuit breaker & 15\% & B7 & & \\
\hline & & & Other: & & & & \\
\hline 8536 & 20 & 910 & for domestic use, for a current of less than 16 amps & 15\% & B7 & & \\
\hline 8536 & 20 & 920 & for use in radio equipment & & A & & \\
\hline 8536 & 20 & 930 & for use in electric fans & 15\% & B7 & & \\
\hline 8536 & 20 & 990 & other & 15\% & B7 & & \\
\hline 8536 & 30 & & - Other apparatus for protecting electrical circuits: & & & & \\
\hline 8536 & 30 & 100 & for domestic use, for a current of less than 16 amps & 15\% & B7 & & \\
\hline 8536 & 30 & 200 & for use in radio equipment & & A & & \\
\hline 8536 & 30 & 300 & for use in electric fans & 15\% & B7 & & \\
\hline \multirow[t]{2}{*}{8536} & 30 & 900 & other & 15\% & B7 & & \\
\hline & & & - Relays: & & & & \\
\hline 8536 & 41 & & - - For a voltage not exceeding 60 V : & & & & \\
\hline
\end{tabular}



\begin{tabular}{|c|c|c|c|c|}
\hline Column 1 & Column 2 & Column 3 & Column 4 & Column 5 \\
\hline Tariff item number & Description of goods & Base Rate & Category & Note \\
\hline 853940 & - Ultra-violet or infra-red lamps; arclamps: & & & \\
\hline 853941000 & - Arc-lamps & 15\% & B7 & \\
\hline 853949000 & - - Other & & A & \\
\hline 853990000 & - Parts & & A & \\
\hline 8540 & Thermionic, cold cathode or photocathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes). & & A & \\
\hline 8541 & Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals. & & A & \\
\hline 8542 & Electronic integrated circuits and micro assemblies. & & A & \\
\hline 8543 & Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter. & & A & \\
\hline 8544 & \begin{tabular}{l}
Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors. \\
- Winding wire:
\end{tabular} & & & \\
\hline 854411 & - - Of copper: & & & \\
\hline 854411100 & enamelled wire & 25\% & B7 & \\
\hline 854411900 & other & & A & \\
\hline 854419000 & - Other & & A & \\
\hline 854420 & - Co-axial cable and other co-axial electric conductors: & & & \\
\hline 854420100 & natural or synthetic rubber insulated & 30\% & B10 & \\
\hline 854420200 & plastics insulated & 30\% & B7 & \\
\hline \(854420 \quad 900\) & other & & A & \\
\hline
\end{tabular}

\begin{tabular}{|c|c|c|c|c|c|}
\hline \multicolumn{2}{|l|}{Column 1} & Column 2 & Column 3 & Column 4 & Column 5 \\
\hline \multicolumn{2}{|r|}{Tariff item number} & Description of goods & Base Rate & Category & Note \\
\hline 8544 & 49220 & plastics insulated & 30\% & B10 & \\
\hline 8544 & 49230 & paper insulated & 30\% & B7 & \\
\hline \multirow[t]{2}{*}{8544} & 49290 & other & & A & \\
\hline & & Other: & & & \\
\hline 8544 & 49910 & natural or synthetic rubber insulated & 30\% & B7 & \\
\hline 8544 & 49920 & plastics insulated & 30\% & B7 & \\
\hline 8544 & 49930 & paper insulated & 30\% & B7 & \\
\hline \multirow[t]{2}{*}{8544} & 49990 & other & & A & \\
\hline & & - Other electric conductors, for a voltage exceeding 80 V but not exceeding 1,000 V: & & & \\
\hline \multirow[t]{2}{*}{8544} & 51 & - - Fitted with connectors: & & & \\
\hline & & Telephone and telegraph (including radio relay) cables: & & & \\
\hline \multirow[t]{2}{*}{8544} & 51110 & submarine & & A & \\
\hline & & other: & & & \\
\hline 8544 & 51191 & plastics insulated & 15\% & B7 & \\
\hline \multirow[t]{2}{*}{8544} & \(51 \quad 199\) & other & & A & \\
\hline & & Power transfer wire, cable, bars, strip and the like: & & & \\
\hline 8544 & 51210 & natural or synthetic rubber insulated & 30\% & B7 & \\
\hline 8544 & 51220 & plastics insulated & 30\% & B10 & \\
\hline 8544 & \(51 \quad 230\) & paper insulated & 30\% & B7 & \\
\hline \multirow[t]{2}{*}{8544} & 51290 & other & & A & \\
\hline & & Other: & & & \\
\hline 8544 & 51910 & natural or synthetic rubber insulated & 30\% & B7 & \\
\hline 8544 & 51920 & plastics insulated & 30\% & B7 & \\
\hline 8544 & 51930 & paper insulated & 30\% & B7 & \\
\hline 8544 & 51990 & other & & A & \\
\hline \multirow[t]{2}{*}{8544} & 59 & - - Other: & & & \\
\hline & & Telephone and telegraph (including radio relay) cables: & & & \\
\hline
\end{tabular}

\begin{tabular}{|c|c|c|c|c|}
\hline Column 1 & Column 2 & Column 3 & Column 4 & Column 5 \\
\hline Tariff item number & Description of goods & Base Rate & Category & Note \\
\hline 8545 & \begin{tabular}{l}
Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes. \\
- Electrodes:
\end{tabular} & & & \\
\hline 854511000 & - Of a kind used for furnaces & & A & \\
\hline 854519000 & - - Other & & A & \\
\hline \(854520 \quad 000\) & - Brushes & 30\% & B7 & \\
\hline \(854590 \quad 000\) & - Other & & A & \\
\hline 8546 & Electrical insulators of any material. & & A & \\
\hline 8547 & Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base matel lined with insulating material. & & & \\
\hline \(854710 \quad 000\) & - Insulating fittings of ceramics & & A & \\
\hline 854720000 & - Insulating fittings of plastics & & A & \\
\hline 854790 & - Other: & & & \\
\hline \(8547 \quad 90 \quad 100\) & electrical conduit tubing and joints therefor, of base metallined with insulating material & 20\% & B7 & \\
\hline 854790900 & other & & A & \\
\hline 8548 & Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery of apparatus, not specified or included elsewhere in this Chapter. & & & \\
\hline 854810 & - Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators: & & & \\
\hline 854810100 & \begin{tabular}{l}
Primary cells and primary batteries \\
Electric accumulators:
\end{tabular} & & A & \\
\hline
\end{tabular}











\begin{tabular}{|c|c|c|c|c|c|c|c|}
\hline \multicolumn{3}{|l|}{Column 1} & Column 2 & Column 3 & Column 4 & Column & \\
\hline \multicolumn{3}{|c|}{```
Tariff
    item
number
```} & Description of goods & Base Rate & Category & Note & \\
\hline \multicolumn{3}{|l|}{\(\begin{array}{llll}8703 & 33 & 921\end{array}\)} & of a cylinder capacity exceeding 2,500 cc but less than 3,000 cc & 50\% & B4* & & \\
\hline 8703 & 33 & 922 & \begin{tabular}{l}
of a cylinder capacity \(3,000 \mathrm{cc}\) and above \\
old:
\end{tabular} & 50\% & B4* & & \\
\hline 8703 & 33 & 931 & of a cylinder capacity exceeding 2,500 cc but less than 3,000 cc & 50\% & B4* & & \\
\hline 8703 & 33 & 932 & of a cylinder capacity 3,000 cc and above & 50\% & B4* & & \\
\hline 8703 & 90 & & - Other: & & & & \\
\hline \multirow[t]{2}{*}{8703} & 90 & 100 & Ambulance & 5\% & B5 & & \\
\hline & & & \begin{tabular}{l}
Four wheel drive vehicles (other than motor cars, station wagons, sports cars, racing cars and motor vehicles of subheadings 8703.90 911 to 8703.90 935): \\
completely knocked down:
\end{tabular} & & & & \\
\hline 8703 & 90 & 211 & of a cylinder capacity less than 1,800 CC & & A & & \\
\hline 8703 & 90 & 212 & of a cylinder capacity 1,800 cc but less than \(2,000 \mathrm{cc}\) & & A & & \\
\hline 8703 & 90 & 213 & of a cylinder capacity 2,000 cc but less than \(2,500 \mathrm{cc}\) & & A & & \\
\hline \multirow[t]{3}{*}{8703} & 90 & 214 & of a cylinder capacity \(2,500 \mathrm{cc}\) and above & & A & & \\
\hline & & & completely built-up: & & & & \\
\hline & & & new: & & & & \\
\hline 8703 & 90 & 221 & of a cylinder capacity less than 1,800 cc & 50\% & B9* & & \\
\hline 8703 & 90 & 222 & of a cylinder capacity 1,800 cc but less than \(2,000 \mathrm{cc}\) & 50\% & B9* & & \\
\hline 8703 & 90 & 223 & of a cylinder capacity 2,000 cc but less than \(2,500 \mathrm{cc}\) & 50\% & B4* & & \\
\hline 8703 & 90 & 224 & of a cylinder capacity 2,500 cc but less than 3,000 cc & 50\% & B4* & & \\
\hline 8703 & 90 & 225 & of a cylinder capacity 3,000 cc and above & & P & 11 & \\
\hline & & & old: & & & & \\
\hline 8703 & 90 & 231 & of a cylinder capacity less than 1,800 CC & 50\% & B9* & & \\
\hline
\end{tabular}
\begin{tabular}{|c|c|c|c|c|c|c|c|}
\hline \multicolumn{3}{|l|}{Column 1} & Column 2 & Column 3 & Column 4 & Column & 5 \\
\hline \multicolumn{3}{|c|}{\begin{tabular}{l}
Tariff \\
item number
\end{tabular}} & Description of goods & Base Rate & Category & Note & \\
\hline \multicolumn{3}{|l|}{\(8703 \quad 90 \quad 232\)} & of a cylinder capacity 1,800 cc but less than \(2,000 \mathrm{cc}\) & 50\% & B9* & & \\
\hline 8703 & 90 & 233 & of a cylinder capacity 2,000 cc but less than \(2,500 \mathrm{cc}\) & 50\% & B4* & & \\
\hline 8703 & 90 & 234 & of a cylinder capacity 2,500 cc but less than 3,000 cc & 50\% & B4* & & \\
\hline \multirow[t]{2}{*}{8703} & 90 & 235 & of a cylinder capacity 3,000 cc and above & & P & 11 & \\
\hline & & & Motor cars (including station wagons, sports cars and racing cars): & & & & \\
\hline \multirow[t]{3}{*}{8703} & 90 & 310 & electric-powered & 50\% & B9* & & \\
\hline & & & other: & & & & \\
\hline & & & completely knocked down: & & & & \\
\hline 8703 & 90 & 321 & of a cylinder capacity less than 2,000 CC & & A & & \\
\hline 8703 & 90 & 322 & of a cylinder capacity 2,000 cc but less than \(2,500 \mathrm{cc}\) & & A & & \\
\hline 8703 & 90 & 323 & of a cylinder capacity 2,500 cc but less than 3,000 cc & & A & & \\
\hline 8703 & 90 & 324 & of a cylinder capacity \(3,000 \mathrm{cc}\) and above & & A & & \\
\hline & & & completely built-up: & & & & \\
\hline & & & new: & & & & \\
\hline 8703 & 90 & 331 & of a cylinder capacity less than 1,800 cc & 50\% & B9* & & \\
\hline 8703 & 90 & 332 & of a cylinder capacity 1,800 cc but less than \(2,000 \mathrm{cc}\) & 50\% & B9* & & \\
\hline 8703 & 90 & 333 & of a cylinder capacity 2,000 cc but less than 2,500 cc & 50\% & B4* & & \\
\hline 8703 & 90 & 334 & of a cylinder capacity 2,500 cc but less than 3,000 cc & 50\% & B4* & & \\
\hline 8703 & 90 & 335 & of a cylinder capacity 3,000 cc and above & & P & 11 & \\
\hline & & & old: & & & & \\
\hline 8703 & 90 & 341 & of a cylinder capacity less than 1,800 CC & 50\% & B9* & & \\
\hline 8703 & 90 & 342 & of a cylinder capacity 1,800 cc but less than 2,000 cc & 50\% & B9* & & \\
\hline
\end{tabular}
\begin{tabular}{|c|c|c|c|c|c|c|c|}
\hline \multicolumn{3}{|l|}{Column 1} & Column 2 & Column 3 & Column 4 & Column & \\
\hline \multicolumn{3}{|c|}{\begin{tabular}{l}
Tariff \\
item \\
number
\end{tabular}} & Description of goods & Base Rate & Category & \multicolumn{2}{|l|}{Note} \\
\hline 8703 & 90 & 343 & of a cylinder capacity 2,000 cc but less than \(2,500 \mathrm{cc}\) & 50\% & B4* & & \\
\hline 8703 & 90 & 344 & of a cylinder capacity 2,500 cc but less than 3,000 cc & 50\% & B4* & & \\
\hline 8703 & 90 & 345 & of a cylinder capacity 3,000 cc and above & & P & 11 & \\
\hline 8703 & 90 & 400 & Motor-homes & 35\% & B7 & & \\
\hline & & & Other: & & & & \\
\hline & & & completely knocked down: & & & & \\
\hline 8703 & 90 & 911 & of a cylinder capacity less than 1,800 CC & & A & & \\
\hline 8703 & 90 & 912 & of a cylinder capacity 1,800 cc but less than 2,000 cc & & A & & \\
\hline 8703 & 90 & 913 & of a cylinder capacity 2,000 cc but less than \(2,500 \mathrm{cc}\) & & A & & \\
\hline 8703 & 90 & 914 & of a cylinder capacity \(2,500 \mathrm{cc}\) and above & & A & & \\
\hline & & & completely built-up: & & & & \\
\hline & & & new : & & & & \\
\hline 8703 & 90 & 921 & of a cylinder capacity less than 1,800 cc & 50\% & B9* & & \\
\hline 8703 & 90 & 922 & of a cylinder capacity 1,800 cc but less than 2,000 cc & 50\% & B9* & & \\
\hline 8703 & 90 & 923 & of a cylinder capacity 2,000 cc but less than \(2,500 \mathrm{cc}\) & 50\% & B4* & & \\
\hline 8703 & 90 & 924 & of a cylinder capacity 2,500 cc but less than 3,000 cc & 50\% & B4* & & \\
\hline 8703 & 90 & 925 & of a cylinder capacity 3,000 cc and above & & P & 11 & \\
\hline & & & old: & & & & \\
\hline 8703 & 90 & 931 & of a cylinder capacity less than 1,800 CC & 50\% & B9* & & \\
\hline 8703 & 90 & 932 & of a cylinder capacity 1,800 cc but less than 2,000 cc & 50\% & B9* & & \\
\hline 8703 & 90 & 933 & of a cylinder capacity 2,000 cc but less than \(2,500 \mathrm{cc}\) & 50\% & B4* & & \\
\hline 8703 & 90 & 934 & of a cylinder capacity 2,500 cc but less than 3,000 cc & 50\% & B4* & & \\
\hline
\end{tabular}






\begin{tabular}{|c|c|c|c|c|c|c|}
\hline \multicolumn{3}{|l|}{\multirow[t]{2}{*}{Column 1
Tariff
item
number}} & Column 2 & Column 3 & Column 4 & Column 5 \\
\hline & & & Description of goods & Base Rate & Category & Note \\
\hline \multicolumn{3}{|l|}{870899150} & for subheadings \(8703.21210,8703.22\)
\(210,8703.23211,8703.23212,8703.23\)
\(213,8703.23214,8703.24210,8703.31\)
\(210,8703.32211,8703.32212,8703.32\)
\(213,8703.33210,8703.90211,8703.90\)
\(212,8703.90213\) and 8703.90214
motor cars (including station wagons,
sports cars and racing cars): & 10\% & P & 12 \\
\hline 8708 & 99 & 160 &  & 10\% & P & 12 \\
\hline 8708 & 99 & 171 & for subheadings 8703.21 910, 8703.22 910 and 8703.31 910 & & A & \\
\hline 8708 & 99 & 172 & for subheadings 8703.23 911, 8703.23
\(912,8703.23913,8703.23914,8703.24\)
\(910,8703.32911,8703.32912,8703.32\)
\(913,8703.33910,8703.90911,8703.90\)
\(912,8703.90913\) and 8703.90914 & 10\% & P & 12 \\
\hline 8708 & 99 & 180 & ```
for motor vehicles falling within
headings 87.01, 87.02 and 87.04
Parts and accessories for motor vehicles
falling within heading 87.01:
``` & & A & \\
\hline 8708 & 99 & 210 & crown wheels and pinions & & A & \\
\hline 8708 & 99 & 290 & other & 5\% & P & 12 \\
\hline & & & Other parts and accessories: & & & \\
\hline 8708 & 99 & 910 & spokes and nipples & 30\% & B7 & \\
\hline 8708 & 99 & 920 & parts and radiators & 30\% & P & 12 \\
\hline 8708 & 99 & 930 & crown wheels and pinions & 30\% & P & 12 \\
\hline 8708 & 99 & 940 & automotive liquefied petroleum gas (LPG) cylinders & & A & \\
\hline 8708 & 99 & 990 & other & 30\% & P & 12 \\
\hline 8709 & & & Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles. & 5\% & B5 & \\
\hline
\end{tabular}


\begin{tabular}{|c|c|c|c|c|c|c|c|}
\hline \multicolumn{3}{|l|}{Column 1} & Column 2 & Column 3 & Column 4 & \multicolumn{2}{|l|}{\[
\text { Column } 5
\]} \\
\hline \multicolumn{3}{|l|}{\begin{tabular}{l}
Tariff \\
item number
\end{tabular}} & Description of goods & Base Rate & Category & Note & \\
\hline 8711 & 90 & 310 & & \multirow[b]{2}{*}{50\%} & A & \multicolumn{2}{|l|}{} \\
\hline 8711 & 90 & 390 & completely built-up & & B7 & & \\
\hline & & & Other cycles: & & & & \\
\hline & & & completely knocked down: & & & & \\
\hline 8711 & 90 & 911 & not exceeding 150 cc & & A & & \\
\hline 8711 & 90 & 912 & exceeding 150 cc but not exceeding 200 cc & & A & & \\
\hline 8711 & 90 & 913 & exceeding 200 cc but not exceeding 250 CC & & A & & \\
\hline 8711 & 90 & 914 & exceeding 250 cc but not exceeding 500 CC & & A & & \\
\hline 8711 & 90 & 915 & exceeding 500 cc but not exceeding 800 cc & & A & & \\
\hline 8711 & 90 & 916 & exceeding 800 cc & & A & & \\
\hline & & & completely built-up & & & & \\
\hline & & & new : & & & & \\
\hline 8711 & 90 & 922 & not exceeding 150 cc & 40\% & B9* & & \\
\hline 8711 & 90 & 923 & exceeding 150 cc but not exceeding 200 C & 40\% & B9* & & \\
\hline 8711 & 90 & 924 & exceeding 200 cc but not exceeding 250 CC & 40\% & B9* & & \\
\hline 8711 & 90 & 925 & exceeding 250 cc but not exceeding 500 CC & 40\% & B9* & & \\
\hline 8711 & 90 & 926 & exceeding 500 cc but not exceeding 800 CC & 40\% & B9* & & \\
\hline 8711 & 90 & 927 & \multirow[t]{2}{*}{\begin{tabular}{l}
exceeding 800 cc \\
other:
\end{tabular}} & \multirow[t]{2}{*}{40\%} & \multirow[t]{2}{*}{B9*} & & \\
\hline & & & & & & & \\
\hline 8711 & 90 & 991 & \multirow[t]{2}{*}{not exceeding 150 cc exceeding 150 cc but not exceeding 200 CC} & 40\% & B9* & & \\
\hline \multicolumn{3}{|l|}{871190992} & & 40\% & B9* & & \\
\hline 8711 & 90 & 993 & exceeding 200 cc but not exceeding 250 cc & 40\% & B9* & & \\
\hline 8711 & 90 & 994 & exceeding 250 cc but not exceeding 500 cc & 40\% & B9* & & \\
\hline 8711 & 90 & 995 & exceeding 500 cc but not exceeding 800 CC & 40\% & B9* & & \\
\hline 8711 & 90 & 996 & exceeding 800 cc & 40\% & B9* & & \\
\hline
\end{tabular}



\begin{tabular}{|c|c|c|c|c|c|c|c|}
\hline \multicolumn{3}{|l|}{Column 1} & Column 2 & Column 3 & Column 4 & Column & \\
\hline \multicolumn{3}{|c|}{\begin{tabular}{l}
Tariff \\
item number
\end{tabular}} & Description of goods & Base Rate & Category & Note & \\
\hline \multicolumn{3}{|l|}{871680} & - Other vehicles: & & & & \\
\hline 8716 & 80 & 100 & wheel barrows & 25\% & B7 & & \\
\hline 8716 & 80 & 900 & other & 5\% & B5 & & \\
\hline \multirow[t]{3}{*}{8716} & 90 & & - Parts: & & & & \\
\hline & & & For wheel barrows: & & & & \\
\hline & & & castors, other than those of subheading 8302.20: & & & & \\
\hline 8716 & 90 & 111 & of a diameter (including tyres) exceeding 75 mm but not more than 100 mm provided the width of the wheel or tyre fitted thereto is more than 30 mm & 25\% & B7 & & \\
\hline 8716 & 90 & 112 & of a diameter (including tyres) exceeding 100 mm but not more than 250 mm provided the width of the wheel or tyre fitted thereto is more than 30 mm & 30\% & B7 & & \\
\hline 8716 & 90 & 119 & other & 25\% & B7 & & \\
\hline \multirow[t]{3}{*}{8716} & 90 & 190 & other & 25\% & B7 & & \\
\hline & & & Other: & & & & \\
\hline & & & castors, other than those of subheading 8302.20: & & & & \\
\hline 8716 & 90 & 911 & \begin{tabular}{l}
of a diameter (including tyres) \\
exceeding 75 mm but not more than 100 mm provided the width of the wheel or tyre fitted thereto is more than 30 mm
\end{tabular} & 25\% & B7 & & \\
\hline 8716 & 90 & 912 & of a diameter (including tyres) exceeding 100 mm but not more than 250 mm provided the width of the wheel or tyre fitted thereto is more than 30 mm & 30\% & B7 & & \\
\hline 8716 & 90 & 919 & other & 25\% & B7 & & \\
\hline 8716 & 90 & 920 & spokes & 30\% & B7 & & \\
\hline 8716 & 90 & 930 & nipples & 30\% & B7 & & \\
\hline 87169 & 90 & 940 & wheels for trailer and semi-trailers & 25\% & B7 & & \\
\hline 8716 & 90 & 990 & other & 5\% & B5 & & \\
\hline \multicolumn{3}{|l|}{Chapter 88} & Aircraft, spacecraft, and parts thereof & & & & \\
\hline \multicolumn{3}{|l|}{8801} & Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft. & & A & & \\
\hline \multicolumn{3}{|l|}{8802} & Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles. & & A & & \\
\hline
\end{tabular}

\begin{tabular}{|c|c|c|c|c|c|c|c|}
\hline \multicolumn{3}{|l|}{Column 1} & Column 2 & Column 3 & Column 4 & Column & 5 \\
\hline \multicolumn{3}{|c|}{\begin{tabular}{l}
Tariff \\
item number
\end{tabular}} & Description of goods & Base Rate & Category & Note & \\
\hline 8901 & 90 & 200 & more than 26 gross tonnage but not more 4,000 gross tonnage & & A & & \\
\hline 8901 & 90 & 300 & not more than 26 gross tonnage & 25\% & B7 & & \\
\hline 8902 & 00 & & Fishing vessels; factory ships and other vessels for processing or preserving fishery products: & & & & \\
\hline 8902 & 00 & 100 & more than 4,000 gross tonnage & & A & & \\
\hline 8902 & 00 & 200 & more than 26 gross tonnage but not more than 4,000 gross tonnage & & A & & \\
\hline 8902 & 00 & 300 & not more than 26 gross tonnage & 25\% & B7 & & \\
\hline 8903 & & & Yachts and other vessels for pleasure or sports; rowing boats and canoes. & & A & & \\
\hline 8904 & 00 & & Tugs and pusher craft & & & & \\
\hline 8904 & 00 & 100 & more than 4,000 gross tonnage & & A & & \\
\hline 8904 & 00 & 200 & more than 26 gross tonnage but not more than 4,000 gross tonnage & & A & & \\
\hline 8904 & 00 & 300 & not more than 26 gross tonnage & 25\% & B7 & & \\
\hline 8905 & & & Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms. & & A & & \\
\hline 8906 & & & Other vessels, including warships and lifeboats other than rowing boats. & & A & & \\
\hline 8907 & & & ```
Other floating structures (for example,
rafts, tanks, coffer-dams, landing-
stages, buoys and beacons).
``` & & A & & \\
\hline 8908 & 00 & 000 & Vessels and other floating structures for breaking up. & & A & & \\
\hline Chap & ter & & Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof & & & & \\
\hline 9001 & & & Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked. & & A & & \\
\hline
\end{tabular}
\begin{tabular}{|c|c|c|c|c|}
\hline Column 1 & Column 2 & Column 3 & Column 4 & Column 5 \\
\hline Tariff item number & Description of goods & Base Rate & Category & Note \\
\hline 9002 & Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked. & & A & \\
\hline 9003 & Frames and mountings for spectacles, goggles or the like, and parts thereof. & & A & \\
\hline 9004 & Spectacles, goggles and the like, corrective, protective or other. & & A & \\
\hline 9005 & Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy. & & A & \\
\hline 9006 & \begin{tabular}{l}
Photographic (other than \\
cinematographic) cameras; photographic \\
flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39 .
\end{tabular} & & A & \\
\hline 9007 & Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus. & & A & \\
\hline 9008 & Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers. & & A & \\
\hline 9009 & Photocopying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus. & & A & \\
\hline 9010 & Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials), not specified or included elsewhere in this Chapter; negatoscopes; projection screens. & & & \\
\hline \(9010 \quad 10 \quad 000\) & \begin{tabular}{l}
- 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 \\
- Apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials:
\end{tabular} & & A & \\
\hline 901041000 & - - Direct write-on-wafer apparatus & & A & \\
\hline
\end{tabular}
\begin{tabular}{|c|c|c|c|c|c|c|}
\hline \multicolumn{3}{|l|}{Column 1} & Column 2 & Column 3 & Column 4 & Column 5 \\
\hline \multicolumn{3}{|c|}{\begin{tabular}{l}
Tariff \\
item \\
number
\end{tabular}} & Description of goods & Base Rate & Category & Note \\
\hline 9010 & 42 & 000 & - - Step and repeat aligners & 10\% & B5 & \\
\hline 9010 & 49 & 000 & - - Other & & A & \\
\hline 9010 & 50 & & - Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes: & & & \\
\hline 9010 & 50 & 100 & Cinematographic editing and titling equipment & & A & \\
\hline 9010 & 50 & 200 & Illuminator for X -ray & & A & \\
\hline & & & Other: & & & \\
\hline 9010 & 50 & 910 & film in colour separation process & & A & \\
\hline 9010 & 50 & 920 & automatic plate maker & & A & \\
\hline 9010 & 50 & 990 & other & 20\% & B7 & \\
\hline 9010 & 60 & 000 & - Projection screens & & A & \\
\hline 9010 & 90 & 000 & - Parts and accessories & & A & \\
\hline 9011 & & & ```
Compound optical microscopes, including
those for photomicrography,
cinephotomicrography or microprojection.
``` & & A & \\
\hline 9012 & & & Microscopes other than optical microscopes; diffraction apparatus. & & A & \\
\hline 9013 & & & Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter. & & A & \\
\hline 9014 & & & Direction finding compasses; other navigational instruments and appliances. & & A & \\
\hline 9015 & & & Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological, or geophysical instruments and appliances, excluding compasses; rangefinders. & & A & \\
\hline 9016 & 00 & 000 & Balances of a sensitivity of 5 cg or better, with or without weights. & & A & \\
\hline 9017 & & & Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter. & & A & \\
\hline
\end{tabular}
\begin{tabular}{|c|c|c|c|c|}
\hline Column 1 & Column 2 & Column 3 & Column 4 & Column 5 \\
\hline Tariff item number & Description of goods & Base Rate & Category & Note \\
\hline 9018 & Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments. & & A & \\
\hline 9019 & Mechano-therapy appliances; massage apparatus; psychological aptitudetesting apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus. & & A & \\
\hline 902000000 & Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters. & & A & \\
\hline 9021 & Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability. & & A & \\
\hline 9022 & Apparatus based on the use of X -rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like. & & A & \\
\hline 902300000 & ```
Instruments, apparatus and models,
designed for demonstrational purposes
(for example, in education or
exhibitions), unsuitable for other uses.
``` & & A & \\
\hline 9024 & Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics). & & A & \\
\hline 9025 & Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments. & & A & \\
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\end{tabular}


\begin{tabular}{|c|c|c|c|c|}
\hline Column 1 & Column 2 & Column 3 & Column 4 & Column 5 \\
\hline Tariff item number & Description of goods & Base Rate & Category & Note \\
\hline 9112
9113
9114 & \begin{tabular}{l}
Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof. \\
Watch straps, watch bands and watch bracelets, and parts thereof. \\
Other clock or watch parts.
\end{tabular} & & \begin{tabular}{l}
A \\
A \\
A
\end{tabular} & \\
\hline Chapter 92
\[
9201
\] & \begin{tabular}{l}
Musical instruments; parts and accessories of such articles \\
Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.
\end{tabular} & & & \\
\hline \(920110 \quad 000\) & - Upright pianos & 15\% & B7 & \\
\hline 920120000 & - Grand pianos & & A & \\
\hline 920190000 & - Other & & A & \\
\hline 9202 & Other string musical instruments (for example, guitars, violins, harps). & & A & \\
\hline 920300000 & Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds. & & A & \\
\hline 9204 & Accordions and similar instruments; mouth organs. & & A & \\
\hline 9205 & Other wind musical instruments (for example, clarinets, trumpets, bagpipes). & & A & \\
\hline 920600000 & Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas). & & A & \\
\hline 9207 & Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions). & & A & \\
\hline 9208 & Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments. & & A & \\
\hline 9209 & Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds. & & & \\
\hline
\end{tabular}


\begin{tabular}{|c|c|c|c|c|c|c|}
\hline \multicolumn{3}{|l|}{Column 1} & Column 2 & Column 3 & Column 4 & Column 5 \\
\hline \multicolumn{3}{|c|}{\begin{tabular}{l}
Tariff \\
item \\
number
\end{tabular}} & Description of goods & Base Rate & Category & Note \\
\hline \multicolumn{3}{|l|}{940490000} & - Other & 20\% & B7 & \\
\hline \multicolumn{3}{|l|}{9405} & Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included. & & & \\
\hline \multicolumn{3}{|l|}{940510} & - Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares: & & & \\
\hline \multicolumn{3}{|l|}{\(9405 \quad 10 \quad 100\)} & fluorescent lamp fittings & 25\% & B7 & \\
\hline \multicolumn{3}{|l|}{\(940510 \quad 900\)} & other & 20\% & B7 & \\
\hline \multicolumn{3}{|l|}{\(9405 \quad 20 \quad 000\)} & - Electric table, desk, bedside or floor-standing lamps & 20\% & B7 & \\
\hline 940530 & 30 & 000 & - Lighting sets of a kind used for Christmas trees & & A & \\
\hline 9405 & 40 & & - Other electric lamps and lighting fittings: & & & \\
\hline 9405 & 40 & 100 & Searchlights and spotlights & & A & \\
\hline \multirow[t]{3}{*}{9405} & 40 & 200 & Fibreoptic operation headlight & & A & \\
\hline & & & Other: & & & \\
\hline & & & for exterior lighting: & & & \\
\hline 9405 & 40 & 911 & street lamps or lanterns & 25\% & B7 & \\
\hline 9405 & 40 & 919 & other & & A & \\
\hline 9405 & 40 & 990 & other & 20\% & B7 & \\
\hline 9405 & 50 & & - Non-electrical lamps and lighting fittings: & & & \\
\hline & & & Of oil-burning type: & & & \\
\hline 9405 & 50 & 110 & pressure type & 15\% & B7 & \\
\hline 9405 & 50 & 120 & oil lamps of brass, used for religious rites & & A & \\
\hline 9405 & 50 & 190 & other & 15\% & B7 & \\
\hline 9405 & 50 & 900 & Other & & A & \\
\hline 9405 & 60 & 000 & - Illuminated signs, illuminated nameplates and the like & 20\% & B7 & \\
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\end{tabular}








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\hline \multicolumn{3}{|l|}{\multirow[t]{2}{*}{\[
\begin{gathered}
\hline \text { Column } 1 \\
\hline \text { Tariff } \\
\text { item } \\
\text { number } \\
\hline
\end{gathered}
\]}} & Column 2 & Column 3 & Column 4 & Column 5 \\
\hline & & & Description of goods & Base Rate & Category & Note \\
\hline 9609 & 90 & 100 & writing and drawing chalks & 30\% & B7 & \\
\hline 9609 & 90 & & pencils and crayons other than those of subheading 9609.10 000 & & A & \\
\hline 9609 & 90 & 900 & other & 15\% & B7 & \\
\hline 9610 & 00 & 00 & Slates and boards, with writing or drawing surfaces, whether or not framed. & & A & \\
\hline 9611 & 00 & 000 & 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. & & A & \\
\hline 9612 & & & Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes. & & & \\
\hline 9612 & 10 & & - Ribbons: & & & \\
\hline 9612 & 10 & 100 & of textile fabric & 20\% & B7 & \\
\hline 9612 & 10 & 900 & other than of textile fabric & 25\% & B7 & \\
\hline 9612 & 20 & 000 & - Ink-pads & & A & \\
\hline 9613 & & & Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks. & & & \\
\hline 9613 & 10 & & - Pocket lighters, gas fuelled, nonrefillable: & & & \\
\hline 9613 & 10 & 100 & of plastics & 50\% & B7 & \\
\hline 9613 & 10 & 900 & other & & A & \\
\hline 9613 & 20 & & - Pocket lighters, gas fuelled, refillable: & & & \\
\hline 9613 & 20 & 100 & of plastics & 50\% & B7 & \\
\hline 9613 & 20 & 900 & other & & A & \\
\hline 9613 & 80 & & - Other lighters: & & & \\
\hline & & & Cigarette and table lighters: & & & \\
\hline 9613 & 80 & 110 & of plastics & 50\% & B7 & \\
\hline 9613 & 80 & 190 & other & & A & \\
\hline 9613 & 80 & 900 & Other & 30\% & B7 & \\
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