

**Annex 1**

**ANNEX 2-B  
ELIMINATION OF CUSTOMS DUTIES**

**ANNEX 2-B**  
**ELIMINATION OF CUSTOMS DUTIES**

**Section F: Korea – Guatemala**

**Tariff Schedule of Korea**

| <b>HSK 2015</b> | <b>Description</b>         | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|----------------------------|------------------|-------------------------|
| 0101211000      | For farm breeding          | 0                | A                       |
| 0101219000      | Other                      | 8                | C                       |
| 0101291000      | Horses for racing          | 8                | C                       |
| 0101299000      | Other                      | 8                | C                       |
| 0101301000      | Pure-bred breeding animals | 8                | A                       |
| 0101309000      | Other                      | 8                | C                       |
| 0101900000      | Other                      | 8                | A                       |
| 0102211000      | For milk                   | 89.1             | A                       |
| 0102212000      | For meat                   | 89.1             | A                       |
| 0102219000      | Other                      | 89.1             | A                       |
| 0102291000      | For milk                   | 40               | X                       |
| 0102292000      | For meat                   | 40               | X                       |
| 0102299000      | Other                      | 0                | A                       |
| 0102310000      | Pure-bred breeding animals | 89.1             | A                       |
| 0102391000      | For milk                   | 40               | X                       |
| 0102392000      | For meat                   | 40               | X                       |
| 0102399000      | Other                      | 0                | A                       |
| 0102901000      | Pure-bred breeding animals | 89.1             | A                       |
| 0102909010      | For milk                   | 40               | X                       |
| 0102909020      | For meat                   | 40               | X                       |
| 0102909090      | Other                      | 0                | A                       |
| 0103100000      | Pure-bred breeding animals | 18               | A                       |
| 0103910000      | Weighing less than 50 kg   | 18               | X                       |
| 0103920000      | Weighing 50 kg or more     | 18               | X                       |
| 0104101000      | Pure-bred breeding animals | 0                | A                       |
| 0104109000      | Other                      | 8                | C                       |
| 0104201000      | Milk goats                 | 8                | C                       |
| 0104209000      | Other                      | 8                | C                       |
| 0105111000      | Pure-bred breeding animals | 9                | A                       |
| 0105119000      | Other                      | 9                | C                       |
| 0105120000      | Turkeys                    | 9                | C                       |
| 0105131000      | Pure-bred breeding animals | 0                | A                       |

| <b>HSK 2015</b> | <b>Description</b>                                                                                               | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|------------------------------------------------------------------------------------------------------------------|------------------|-------------------------|
| 0105139000      | Other                                                                                                            | 18               | E                       |
| 0105140000      | Geese                                                                                                            | 9                | C                       |
| 0105150000      | Guinea fowls                                                                                                     | 9                | A                       |
| 0105941000      | Pure-bred breeding animals                                                                                       | 9                | A                       |
| 0105949000      | Other                                                                                                            | 9                | C                       |
| 0105991010      | Pure-bred breeding animals                                                                                       | 0                | A                       |
| 0105991090      | Other                                                                                                            | 18               | E                       |
| 0105992000      | Turkeys                                                                                                          | 9                | C                       |
| 0105999000      | Other                                                                                                            | 9                | C                       |
| 0106110000      | Primates                                                                                                         | 8                | C                       |
| 0106121000      | Whales, dolphins and porpoises(mammals of the order Cetacea); manatees and dugongs(mammals of the order Sirenia) | 8                | C                       |
| 0106122000      | Seals, sea lions and walruses(mammals of the suborder Pinnipedia)                                                | 8                | C                       |
| 0106130000      | Camels and other camelids(Camelidae)                                                                             | 8                | B                       |
| 0106141000      | Pure-bred breeding animals                                                                                       | 0                | A                       |
| 0106149000      | Other                                                                                                            | 8                | C                       |
| 0106191000      | Dogs                                                                                                             | 8                | C                       |
| 0106193000      | Deer                                                                                                             | 8                | C                       |
| 0106194000      | Bears                                                                                                            | 8                | C                       |
| 0106195010      | Pure-bred breeding animals                                                                                       | 0                | A                       |
| 0106195090      | Other                                                                                                            | 8                | C                       |
| 0106196010      | Pure-bred breeding animals                                                                                       | 0                | A                       |
| 0106196090      | Other                                                                                                            | 8                | C                       |
| 0106199000      | Other                                                                                                            | 8                | B                       |
| 0106201000      | Snakes                                                                                                           | 8                | C                       |
| 0106202000      | Fresh-water tortoises                                                                                            | 8                | C                       |
| 0106203000      | Turtles                                                                                                          | 8                | C                       |
| 0106209000      | Other                                                                                                            | 8                | C                       |
| 0106310000      | Birds of prey                                                                                                    | 8                | C                       |
| 0106320000      | Psittaciformes (including parrots, parakeets, macaws and cockatoos)                                              | 8                | C                       |
| 0106330000      | Ostriches; emus(Dromaius novaehollandiae)                                                                        | 8                | C                       |
| 0106390000      | Other                                                                                                            | 8                | A                       |
| 0106411000      | Honey bees                                                                                                       | 8                | C                       |

| <b>HSK 2015</b> | <b>Description</b>                                        | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|-----------------------------------------------------------|------------------|-------------------------|
| 0106419000      | Other                                                     | 8                | C                       |
| 0106490000      | Other                                                     | 8                | A                       |
| 0106901000      | Amphibia                                                  | 8                | C                       |
| 0106903010      | Lug worms                                                 | 8                | C                       |
| 0106903020      | Sludge worms                                              | 8                | C                       |
| 0106903090      | Other                                                     | 8                | C                       |
| 0106909000      | Other                                                     | 8                | C                       |
| 0201100000      | Carcasses and half-carcasses                              | 40               | X                       |
| 0201201000      | Short ribs                                                | 40               | X                       |
| 0201209000      | Other                                                     | 40               | X                       |
| 0201300000      | Boneless                                                  | 40               | X                       |
| 0202100000      | Carcasses and half-carcasses                              | 40               | X                       |
| 0202201000      | Short ribs                                                | 40               | X                       |
| 0202209000      | Other                                                     | 40               | X                       |
| 0202300000      | Boneless                                                  | 40               | X                       |
| 0203110000      | Carcasses and half-carcasses                              | 22.5             | X                       |
| 0203120000      | Hams, shoulders and cuts thereof,<br>with bone in         | 22.5             | X                       |
| 0203191000      | Streaky pork                                              | 22.5             | X                       |
| 0203199000      | Other                                                     | 22.5             | X                       |
| 0203210000      | Carcasses and half-carcasses                              | 25               | X                       |
| 0203220000      | Hams, shoulders and cuts thereof,<br>with bone in         | 25               | X                       |
| 0203291000      | Streaky pork                                              | 25               | X                       |
| 0203299000      | Other                                                     | 25               | X                       |
| 0204100000      | Carcasses and half-carcasses of<br>lamb, fresh or chilled | 22.5             | E                       |
| 0204210000      | Carcasses and half-carcasses                              | 22.5             | E                       |
| 0204220000      | Other cuts with bone in                                   | 22.5             | E                       |
| 0204230000      | Boneless                                                  | 22.5             | E                       |
| 0204300000      | Carcasses and half-carcasses of<br>lamb, frozen           | 22.5             | C                       |
| 0204410000      | Carcasses and half-carcasses                              | 22.5             | E                       |
| 0204420000      | Other cuts with bone in                                   | 22.5             | C                       |
| 0204430000      | Boneless                                                  | 22.5             | E                       |
| 0204501000      | Fresh or chilled                                          | 22.5             | E                       |
| 0204502000      | Frozen                                                    | 22.5             | E                       |
| 0205001000      | Fresh or chilled                                          | 27               | E                       |

| HSK 2015   | Description                         | Base Rate | Staging Category |
|------------|-------------------------------------|-----------|------------------|
| 0205002000 | Frozen                              | 27        | E                |
| 0206100000 | Of bovine animals, fresh or chilled | 18        | X                |
| 0206210000 | Tongues                             | 18        | X                |
| 0206220000 | Livers                              | 18        | X                |
| 0206291000 | Tails                               | 18        | X                |
| 0206292000 | Feet                                | 18        | X                |
| 0206299000 | Other                               | 18        | X                |
| 0206300000 | Of swine, fresh or chilled          | 18        | X                |
| 0206410000 | Livers                              | 18        | X                |
| 0206491000 | Feet                                | 18        | X                |
| 0206499000 | Other                               | 18        | X                |
| 0206800000 | Other, fresh or chilled             | 18        | E                |
| 0206900000 | Other, frozen                       | 18        | G                |
| 0207111000 | Weighing not more than 550 g        | 18        | X                |
| 0207119000 | Other                               | 18        | X                |
| 0207121000 | Weighing not more than 550 g        | 20        | X                |
| 0207129000 | Other                               | 20        | X                |
| 0207131010 | Leg                                 | 18        | X                |
| 0207131020 | Breast                              | 18        | X                |
| 0207131030 | Wing                                | 18        | X                |
| 0207131090 | Other                               | 18        | X                |
| 0207132010 | Liver                               | 22.5      | X                |
| 0207132090 | Other                               | 27        | X                |
| 0207141010 | Leg                                 | 20        | X                |
| 0207141020 | Breast                              | 20        | X                |
| 0207141030 | Wing                                | 20        | X                |
| 0207141090 | Other                               | 20        | X                |
| 0207142010 | Liver                               | 22.5      | X                |
| 0207142090 | Other                               | 27        | X                |
| 0207240000 | Not cut in pieces, fresh or chilled | 18        | E                |
| 0207250000 | Not cut in pieces, frozen           | 18        | D                |
| 0207261000 | Cuts                                | 18        | E                |
| 0207262010 | Liver                               | 22.5      | E                |
| 0207262090 | Other                               | 27        | E                |
| 0207271000 | Cuts                                | 18        | D                |
| 0207272010 | Liver                               | 22.5      | D                |
| 0207272090 | Other                               | 27        | D                |

| HSK 2015   | Description                                                                                                            | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 0207410000 | Not cut in pieces, fresh or chilled                                                                                    | 18        | X                |
| 0207420000 | Not cut in pieces, frozen                                                                                              | 18        | X                |
| 0207430000 | Fatty livers, fresh or chilled                                                                                         | 22.5      | X                |
| 0207441000 | Cuts                                                                                                                   | 18        | X                |
| 0207442010 | Liver                                                                                                                  | 22.5      | X                |
| 0207442090 | Other                                                                                                                  | 27        | X                |
| 0207451000 | Cuts                                                                                                                   | 18        | X                |
| 0207452010 | Liver                                                                                                                  | 22.5      | X                |
| 0207452090 | Other                                                                                                                  | 27        | X                |
| 0207510000 | Not cut in pieces, fresh or chilled                                                                                    | 18        | E                |
| 0207520000 | Not cut in pieces, frozen                                                                                              | 18        | X                |
| 0207530000 | Fatty livers, fresh or chilled                                                                                         | 22.5      | E                |
| 0207541000 | Cuts                                                                                                                   | 18        | E                |
| 0207542010 | Liver                                                                                                                  | 22.5      | E                |
| 0207542090 | Other                                                                                                                  | 27        | E                |
| 0207551000 | Cuts                                                                                                                   | 18        | X                |
| 0207552010 | Liver                                                                                                                  | 22.5      | E                |
| 0207552090 | Other                                                                                                                  | 27        | E                |
| 0207601000 | Not cut in pieces, fresh or chilled                                                                                    | 18        | E                |
| 0207602000 | Not cut in pieces, frozen                                                                                              | 18        | X                |
| 0207603100 | Cuts                                                                                                                   | 18        | E                |
| 0207603210 | Liver                                                                                                                  | 22.5      | E                |
| 0207603290 | Other                                                                                                                  | 27        | E                |
| 0207604100 | Cuts                                                                                                                   | 18        | X                |
| 0207604210 | Liver                                                                                                                  | 22.5      | E                |
| 0207604290 | Other                                                                                                                  | 27        | E                |
| 0208100000 | Of rabbits or hares                                                                                                    | 22.5      | E                |
| 0208300000 | Of primates                                                                                                            | 18        | E                |
| 0208401000 | Of whales, dolphins and porpoises(mammals of the order Cetacea); of manatees and dugongs(mammals of the order Sirenia) | 30        | C                |
| 0208402000 | Of seals, sea lions and walruses(mammals of the suborder Pinnipedia)                                                   | 30        | C                |
| 0208500000 | Of reptiles (including snakes and turtles)                                                                             | 18        | E                |
| 0208600000 | Of camels and other camelids(Camelidae)                                                                                | 18        | E                |
| 0208901000 | Of deer                                                                                                                | 27        | E                |

| HSK 2015   | Description                                                                                                            | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 0208909010 | Of marine animals                                                                                                      | 30        | C                |
| 0208909090 | Other                                                                                                                  | 18        | E                |
| 0209100000 | Of pigs                                                                                                                | 3         | A                |
| 0209900000 | Other                                                                                                                  | 3         | A                |
| 0210110000 | Hams, shoulders and cuts thereof, with bone in                                                                         | 25        | I                |
| 0210120000 | Bellies (streaky) and cuts thereof                                                                                     | 30        | H                |
| 0210190000 | Other                                                                                                                  | 25        | H                |
| 0210201000 | Dried or smoked                                                                                                        | 27        | X                |
| 0210209000 | Other                                                                                                                  | 27        | X                |
| 0210910000 | Of primates                                                                                                            | 22.5      | E                |
| 0210921000 | Of whales, dolphins and porpoises(mammals of the order Cetacea); of manatees and dugongs(mammals of the order Sirenia) | 22.5      | C                |
| 0210922000 | Of seals, sea lions and walruses(mammals of the suborder Pinnipedia)                                                   | 22.5      | C                |
| 0210930000 | Of reptiles (including snakes and turtles)                                                                             | 22.5      | E                |
| 0210991010 | Of bovine animals                                                                                                      | 22.5      | X                |
| 0210991020 | Of swine                                                                                                               | 22.5      | X                |
| 0210991030 | Of poultry                                                                                                             | 22.5      | F                |
| 0210991090 | Other                                                                                                                  | 22.5      | X                |
| 0210999010 | Of sheep or goats                                                                                                      | 22.5      | F                |
| 0210999020 | Of poultry                                                                                                             | 22.5      | F                |
| 0210999090 | Other                                                                                                                  | 22.5      | F                |
| 0301111000 | Fancy carp                                                                                                             | 10        | C                |
| 0301119000 | Other                                                                                                                  | 10        | C                |
| 0301190000 | Other                                                                                                                  | 10        | C                |
| 0301911000 | Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae                    | 10        | C                |
| 0301912000 | Oncorhynchus apache and Oncorhynchus chrysogaster                                                                      | 10        | C                |
| 0301921000 | Glass eels(Not exceeding 0.3g per unit, for aquaculture)                                                               | 0         | A                |
| 0301922000 | Young eels(exceeding 0.3g and not exceeding 50g per unit, for aquaculture)                                             | 5         | D                |
| 0301929010 | Glass eels, other than for aquaculture                                                                                 | 10        | F                |

| HSK 2015   | Description                                                                                                                                      | Base Rate                                         | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|------------------|
| 0301929090 | Other                                                                                                                                            | 22% or 1,531won/kg<br>whichever is the<br>greater | X                |
| 0301930000 | Carp(Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)            | 10                                                | C                |
| 0301941000 | Atlantic bluefin tunas(Thunnus thynnus)                                                                                                          | 10                                                | C                |
| 0301942000 | Pacific bluefin tunas(Thunnus orientalis)                                                                                                        | 10                                                | C                |
| 0301950000 | Southern bluefin tunas (Thunnus maccoyii)                                                                                                        | 10                                                | C                |
| 0301992000 | Yellow tail                                                                                                                                      | 10                                                | C                |
| 0301994010 | Fry (for aquaculture)                                                                                                                            | 0                                                 | A                |
| 0301994090 | Other                                                                                                                                            | 28% or 2,052won/kg<br>whichever is the<br>greater | X                |
| 0301995000 | Conger eel                                                                                                                                       | 10                                                | G                |
| 0301996000 | Sharp toothed eel                                                                                                                                | 10                                                | C                |
| 0301997000 | Hagfish                                                                                                                                          | 10                                                | C                |
| 0301998000 | Flat fish                                                                                                                                        | 10                                                | F                |
| 0301999010 | True bass                                                                                                                                        | 10                                                | C                |
| 0301999020 | Puffers                                                                                                                                          | 10                                                | C                |
| 0301999030 | Tilapia                                                                                                                                          | 10                                                | C                |
| 0301999040 | Rock fish (including pacific ocean perch)                                                                                                        | 10                                                | G                |
| 0301999051 | Fry (for aquaculture)                                                                                                                            | 0                                                 | A                |
| 0301999059 | Other                                                                                                                                            | 28                                                | X                |
| 0301999060 | Mulletts                                                                                                                                         | 10                                                | C                |
| 0301999070 | Loaches                                                                                                                                          | 10                                                | C                |
| 0301999080 | Cat fishes                                                                                                                                       | 10                                                | C                |
| 0301999091 | Rock Trout (Hexagrammos spp., Agrammus spp.)                                                                                                     | 10                                                | C                |
| 0301999092 | Crusian carp                                                                                                                                     | 10                                                | C                |
| 0301999093 | Salmon                                                                                                                                           | 10                                                | C                |
| 0301999094 | Grass carp                                                                                                                                       | 10                                                | C                |
| 0301999095 | Croakers                                                                                                                                         | 10                                                | F                |
| 0301999096 | Carp(Other than Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus) | 10                                                | C                |
| 0301999099 | Other                                                                                                                                            | 10                                                | C                |



| HSK 2015   | Description                                                                                                                                                                 | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 0302111000 | Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aquabonita, Oncorhynchus gilae                                                                         | 20        | E                |
| 0302112000 | Oncorhynchus apache and Oncorhynchus chrysogaster                                                                                                                           | 20        | C                |
| 0302130000 | Pacific salmon(Oncorhynchus nerka, Oncorhynchus gorboscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus) | 20        | C                |
| 0302140000 | Atlantic salmon(Salmo salar) and Danube salmon(Hucho hucho)                                                                                                                 | 20        | C                |
| 0302190000 | Other                                                                                                                                                                       | 20        | C                |
| 0302210000 | Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)                                                                                  | 20        | F                |
| 0302220000 | Plaice (Pleuronectes platessa)                                                                                                                                              | 20        | G                |
| 0302230000 | Sole (Solea spp.)                                                                                                                                                           | 20        | C                |
| 0302240000 | Turbots(Psetta maxima)                                                                                                                                                      | 20        | F                |
| 0302290000 | Other                                                                                                                                                                       | 20        | F                |
| 0302310000 | Albacore or longfinned tunas (Thunnus alalunga)                                                                                                                             | 20        | E                |
| 0302320000 | Yellowfin tunas (Thunnus albacares)                                                                                                                                         | 20        | G                |
| 0302330000 | Skipjack or stripe-bellied bonito                                                                                                                                           | 20        | F                |
| 0302340000 | Bigeye tunas (Thunnus obesus)                                                                                                                                               | 20        | F                |
| 0302351000 | Atlantic bluefin tunas(Thunnus thynnus)                                                                                                                                     | 20        | C                |
| 0302352000 | Pacific bluefin tunas(Thunnus orientalis)                                                                                                                                   | 20        | C                |
| 0302360000 | Southern bluefin tunas (Thunnus maccoyii)                                                                                                                                   | 20        | C                |
| 0302390000 | Other                                                                                                                                                                       | 20        | C                |
| 0302410000 | Herrings(Clupea harengus, Clupea pallasii)                                                                                                                                  | 20        | F                |
| 0302420000 | Anchovies(Engraulis spp.)                                                                                                                                                   | 20        | X                |
| 0302430000 | Sardines(Sardina pilchardus, Sardinops spp.), sardinella(Sardinella spp.), brisling or sprats(Sprattus sprattus)                                                            | 20        | C                |
| 0302440000 | Mackerel(Scomber scombrus, Scomber australasicus, Scomber japonicus)                                                                                                        | 20        | X                |
| 0302450000 | jack and horse mackerel(Trachurus spp.)                                                                                                                                     | 20        | X                |
| 0302460000 | Cobia(Rachycentron canadum)                                                                                                                                                 | 20        | C                |
| 0302470000 | Swordfish(Xiphias gladius)                                                                                                                                                  | 20        | C                |

| HSK 2015   | Description                                                                                                                                                                          | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 0302510000 | Cod( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )                                                                                                          | 20        | C                |
| 0302520000 | Haddock( <i>Melanogrammus aeglefinus</i> )                                                                                                                                           | 20        | E                |
| 0302530000 | Coalfish( <i>Pollachius virens</i> )                                                                                                                                                 | 20        | C                |
| 0302540000 | Hake( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)                                                                                                                                 | 20        | C                |
| 0302550000 | Alaska Pollack( <i>Theragra chalcogramma</i> )                                                                                                                                       | 20        | D                |
| 0302560000 | Blue whittings( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> )                                                                                                  | 20        | C                |
| 0302590000 | Other                                                                                                                                                                                | 20        | G                |
| 0302710000 | Tilapias( <i>Oreochromis</i> spp.)                                                                                                                                                   | 20        | C                |
| 0302720000 | Catfish( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)                                                                                     | 20        | C                |
| 0302730000 | Carp( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> ) | 20        | C                |
| 0302740000 | Eels( <i>Anguilla</i> spp.)                                                                                                                                                          | 20        | G                |
| 0302790000 | Other                                                                                                                                                                                | 20        | E                |
| 0302810000 | Dogfish and other sharks                                                                                                                                                             | 20        | D                |
| 0302820000 | Rays and skates( <i>Rajidae</i> )                                                                                                                                                    | 20        | F                |
| 0302830000 | Toothfish( <i>Dissostichus</i> spp.)                                                                                                                                                 | 20        | C                |
| 0302840000 | Seabass( <i>Dicentrarchus</i> spp.)                                                                                                                                                  | 20        | E                |
| 0302850000 | Seabream( <i>Sparidae</i> )                                                                                                                                                          | 20        | E                |
| 0302891000 | Yellow tail                                                                                                                                                                          | 20        | C                |
| 0302892000 | Hair tail                                                                                                                                                                            | 20        | X                |
| 0302893000 | Conger eel                                                                                                                                                                           | 20        | G                |
| 0302894000 | Sharp toothed eel                                                                                                                                                                    | 20        | C                |
| 0302895000 | Saury (including horn fish)                                                                                                                                                          | 20        | E                |
| 0302896000 | Seabream(other than <i>Sparidae</i> )                                                                                                                                                | 20        | G                |
| 0302899010 | Japanese spanish mackerel( <i>Scomberomorus niphonius</i> )                                                                                                                          | 20        | G                |
| 0302899020 | Puffers                                                                                                                                                                              | 20        | C                |
| 0302899030 | Pomfret                                                                                                                                                                              | 20        | C                |
| 0302899040 | Angler (Monkfish)                                                                                                                                                                    | 20        | C                |
| 0302899090 | Other                                                                                                                                                                                | 20        | E                |
| 0302901000 | Livers                                                                                                                                                                               | 20        | C                |
| 0302902000 | Roes                                                                                                                                                                                 | 20        | C                |
| 0303110000 | Sockeye salmon (red salmon) ( <i>Oncorhynchus nerka</i> )                                                                                                                            | 10        | D                |

| HSK 2015   | Description                                                                                                                                                                                                           | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 0303120000 | Other Pacific salmon( <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> )          | 10        | D                |
| 0303130000 | Atlantic salmon( <i>Salmo salar</i> ) and Danube salmon( <i>Hucho hucho</i> )                                                                                                                                         | 10        | D                |
| 0303140000 | Trout( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> ) | 10        | E                |
| 0303190000 | Other                                                                                                                                                                                                                 | 10        | D                |
| 0303230000 | Tilapias( <i>Oreochromis</i> spp.)                                                                                                                                                                                    | 10        | B                |
| 0303240000 | Catfish( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)                                                                                                                      | 10        | D                |
| 0303250000 | Carp( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> )                                  | 10        | C                |
| 0303260000 | Eels( <i>Anguilla</i> spp.)                                                                                                                                                                                           | 10        | F                |
| 0303290000 | Other                                                                                                                                                                                                                 | 10        | E                |
| 0303310000 | Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )                                                                                                   | 10        | X                |
| 0303320000 | Plaice ( <i>Pleuronectes platessa</i> )                                                                                                                                                                               | 10        | F                |
| 0303330000 | Sole ( <i>Solea</i> spp.)                                                                                                                                                                                             | 10        | D                |
| 0303340000 | Turbots( <i>Psetta maxima</i> )                                                                                                                                                                                       | 10        | X                |
| 0303390000 | Other                                                                                                                                                                                                                 | 10        | X                |
| 0303410000 | Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )                                                                                                                                                              | 10        | F                |
| 0303420000 | Yellowfin tunas ( <i>Thunnus albacares</i> )                                                                                                                                                                          | 10        | E                |
| 0303430000 | Skipjack or stripe-bellied bonito                                                                                                                                                                                     | 10        | X                |
| 0303440000 | Bigeye tunas ( <i>Thunnus obesus</i> )                                                                                                                                                                                | 10        | G                |
| 0303451000 | Atlantic bluefin tunas( <i>Thunnus thynnus</i> )                                                                                                                                                                      | 10        | D                |
| 0303452000 | Pacific bluefin tunas( <i>Thunnus orientalis</i> )                                                                                                                                                                    | 10        | D                |
| 0303460000 | Southern bluefin tunas ( <i>Thunnus maccoyii</i> )                                                                                                                                                                    | 10        | D                |
| 0303490000 | Other                                                                                                                                                                                                                 | 10        | D                |
| 0303510000 | Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )                                                                                                                                                          | 10        | F                |
| 0303530000 | Sardines( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.),                                                                                                                                                         | 10        | X                |

| HSK 2015   | Description                                                                                   | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------------------------------|-----------|------------------|
|            | sardinella( <i>Sardinella</i> spp.), brisling or sprats( <i>Sprattus sprattus</i> )           |           |                  |
| 0303540000 | Mackerel( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ) | 10        | X                |
| 0303550000 | Jack and horse mackerel( <i>Trachurus</i> spp.)                                               | 10        | X                |
| 0303560000 | Cobia( <i>Rachycentron canadum</i> )                                                          | 10        | C                |
| 0303570000 | Swordfish( <i>Xiphias gladius</i> )                                                           | 10        | G                |
| 0303630000 | Cod( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )                   | 10        | D                |
| 0303640000 | Haddock( <i>Melanogrammus aeglefinus</i> )                                                    | 10        | E                |
| 0303650000 | Coalfish( <i>Pollachius virens</i> )                                                          | 10        | E                |
| 0303660000 | Hake( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)                                          | 10        | D                |
| 0303670000 | Alaska Pollack( <i>Theragra chalcogramma</i> )                                                | 22        | X                |
| 0303680000 | Blue whittings( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> )           | 10        | E                |
| 0303691000 | Whip tail or hoki                                                                             | 10        | D                |
| 0303699000 | Other                                                                                         | 22        | X                |
| 0303810000 | Dogfish and other sharks                                                                      | 10        | E                |
| 0303821000 | Rays                                                                                          | 10        | X                |
| 0303822000 | Skates                                                                                        | 10        | F                |
| 0303830000 | toothfish( <i>Dissostichus</i> spp)                                                           | 10        | F                |
| 0303840000 | Sea bass( <i>Dicentrarchus</i> spp)                                                           | 10        | F                |
| 0303891000 | Sable fish                                                                                    | 10        | G                |
| 0303892000 | Hair tail                                                                                     | 10        | X                |
| 0303893010 | Red horsehead fish( <i>Branchiostegus Japonicus</i> )                                         | 10        | G                |
| 0303893090 | Other                                                                                         | 10        | G                |
| 0303894000 | Conger eel                                                                                    | 10        | X                |
| 0303895000 | Yellow corvina                                                                                | 10        | X                |
| 0303896000 | Saury(including horn fish)                                                                    | 28        | X                |
| 0303897000 | Japanese spanish mackerel( <i>Scomberomorus niphonius</i> )                                   | 10        | X                |
| 0303898000 | Puffers                                                                                       | 10        | D                |
| 0303899010 | White sea smelt                                                                               | 10        | E                |
| 0303899020 | Thorny head                                                                                   | 10        | E                |
| 0303899030 | John dory                                                                                     | 10        | E                |
| 0303899040 | Atka mackerel                                                                                 | 10        | D                |
| 0303899050 | Rock fish(including pacific ocean perch)                                                      | 10        | X                |

| HSK 2015   | Description                                                                                                                                                                                                                             | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 0303899060 | Angler(Monkfish)                                                                                                                                                                                                                        | 10        | D                |
| 0303899070 | Hagfish(Pacific, Atlantic)                                                                                                                                                                                                              | 10        | D                |
| 0303899080 | Milk fish                                                                                                                                                                                                                               | 10        | E                |
| 0303899091 | Croakers                                                                                                                                                                                                                                | 28        | X                |
| 0303899092 | Sand lance                                                                                                                                                                                                                              | 10        | C                |
| 0303899093 | Toothfish, other than Dissostichus spp.                                                                                                                                                                                                 | 10        | G                |
| 0303899099 | Other                                                                                                                                                                                                                                   | 10        | X                |
| 0303901000 | Livers                                                                                                                                                                                                                                  | 10        | C                |
| 0303902010 | Of alaska pollack                                                                                                                                                                                                                       | 10        | C                |
| 0303902090 | Other                                                                                                                                                                                                                                   | 10        | C                |
| 0304310000 | Tilapias(Oreochromis spp.)                                                                                                                                                                                                              | 20        | C                |
| 0304320000 | Catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)                                                                                                                                                                     | 20        | D                |
| 0304330000 | Nile Perch(Lates niloticus)                                                                                                                                                                                                             | 20        | D                |
| 0304390000 | Other                                                                                                                                                                                                                                   | 20        | F                |
| 0304410000 | Pacific salmon(Oncorhynchus nerka, Oncorhynchus gorbusha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon(Salmo salar) and Danube salmon(Hucho hucho) | 20        | D                |
| 0304420000 | Trout(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)                                                                           | 20        | D                |
| 0304431000 | Plaice                                                                                                                                                                                                                                  | 20        | G                |
| 0304439000 | Other                                                                                                                                                                                                                                   | 20        | F                |
| 0304440000 | Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae                                                                                                      | 20        | D                |
| 0304450000 | Swordfish(Xiphias gladius)                                                                                                                                                                                                              | 20        | E                |
| 0304460000 | Toothfish(Dissostichus spp.)                                                                                                                                                                                                            | 20        | E                |
| 0304491000 | Conger eel                                                                                                                                                                                                                              | 20        | F                |
| 0304492000 | Bluefin tunas                                                                                                                                                                                                                           | 20        | D                |
| 0304499000 | Other                                                                                                                                                                                                                                   | 20        | F                |
| 0304511000 | Fish surimi                                                                                                                                                                                                                             | 20        | F                |
| 0304519000 | Other                                                                                                                                                                                                                                   | 20        | E                |
| 0304521000 | Fish surimi                                                                                                                                                                                                                             | 20        | D                |

| HSK 2015   | Description                                                                                                                                                                                                                              | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 0304529000 | Other                                                                                                                                                                                                                                    | 20        | D                |
| 0304531000 | Fish surimi                                                                                                                                                                                                                              | 20        | D                |
| 0304539000 | Other                                                                                                                                                                                                                                    | 20        | D                |
| 0304541000 | Fish surimi                                                                                                                                                                                                                              | 20        | D                |
| 0304549000 | Other                                                                                                                                                                                                                                    | 20        | D                |
| 0304551000 | Fish surimi                                                                                                                                                                                                                              | 20        | E                |
| 0304559000 | Other                                                                                                                                                                                                                                    | 20        | E                |
| 0304591010 | Fish surimi                                                                                                                                                                                                                              | 20        | F                |
| 0304591090 | Other                                                                                                                                                                                                                                    | 20        | F                |
| 0304592010 | Fish surimi                                                                                                                                                                                                                              | 20        | G                |
| 0304592090 | Other                                                                                                                                                                                                                                    | 20        | G                |
| 0304593010 | Fish surimi                                                                                                                                                                                                                              | 20        | D                |
| 0304593090 | Other                                                                                                                                                                                                                                    | 20        | D                |
| 0304599010 | Fish surimi                                                                                                                                                                                                                              | 20        | F                |
| 0304599090 | Other                                                                                                                                                                                                                                    | 20        | F                |
| 0304610000 | Tilapias(Oreochromis spp.)                                                                                                                                                                                                               | 10        | C                |
| 0304620000 | Catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)                                                                                                                                                                      | 10        | D                |
| 0304630000 | Nile Perch(Lates niloticus)                                                                                                                                                                                                              | 10        | D                |
| 0304690000 | Other                                                                                                                                                                                                                                    | 10        | F                |
| 0304710000 | Cod(Gadus morhua, Gadus ogac, Gadus macrocephalus)                                                                                                                                                                                       | 10        | D                |
| 0304720000 | Haddock(Melanogrammus aeglefinus)                                                                                                                                                                                                        | 10        | E                |
| 0304730000 | Coalfish(Pollachius virens)                                                                                                                                                                                                              | 10        | D                |
| 0304740000 | Hake(Merluccius spp., Urophycis spp.)                                                                                                                                                                                                    | 10        | D                |
| 0304750000 | Alaska Pollack(Theragra chalcogramma)                                                                                                                                                                                                    | 10        | D                |
| 0304790000 | Other                                                                                                                                                                                                                                    | 10        | E                |
| 0304810000 | Pacific salmon(Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon(Salmo salar) and Danube salmon(Hucho hucho) | 10        | D                |
| 0304820000 | Trout(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)                                                                            | 10        | D                |
| 0304831000 | Plaice                                                                                                                                                                                                                                   | 10        | F                |

| HSK 2015   | Description                                                  | Base Rate | Staging Category |
|------------|--------------------------------------------------------------|-----------|------------------|
| 0304839000 | Other                                                        | 10        | F                |
| 0304840000 | Swordfish(Xiphias gladius)                                   | 10        | E                |
| 0304850000 | Toothfish(Dissostichus spp.)                                 | 10        | E                |
| 0304860000 | Herrings(Clupea harengus, Clupea pallasii)                   | 10        | F                |
| 0304871000 | Bluefin tunas                                                | 10        | D                |
| 0304879000 | Other                                                        | 10        | G                |
| 0304891000 | Of conger-eel                                                | 10        | F                |
| 0304892000 | Of toothfish, other than Dissostichus spp.                   | 10        | E                |
| 0304893000 | Of tilapia, other than Oreochromis spp.                      | 10        | E                |
| 0304894000 | Of file fish                                                 | 10        | D                |
| 0304899000 | Other                                                        | 10        | F                |
| 0304911000 | Frozen fish surimi                                           | 10        | E                |
| 0304919000 | Other                                                        | 10        | E                |
| 0304921000 | Frozen fish surimi                                           | 10        | E                |
| 0304929000 | Other                                                        | 10        | E                |
| 0304931000 | Frozen fish surimi                                           | 10        | F                |
| 0304939000 | Other                                                        | 10        | E                |
| 0304941000 | Frozen fish surimi                                           | 10        | D                |
| 0304949000 | Other                                                        | 10        | D                |
| 0304951000 | Frozen fish surimi                                           | 10        | D                |
| 0304959000 | Other                                                        | 10        | E                |
| 0304991000 | Frozen fish surimi                                           | 10        | G                |
| 0304999000 | Other                                                        | 10        | G                |
| 0305100000 | Flours, meals and pellets of fish, fit for human consumption | 20        | C                |
| 0305201000 | Livers                                                       | 20        | C                |
| 0305202000 | Roes, dried                                                  | 20        | C                |
| 0305203000 | Roes, smoked                                                 | 20        | C                |
| 0305204010 | Of alaska pollack                                            | 20        | D                |
| 0305204020 | Of yellow corvina                                            | 20        | F                |
| 0305204030 | Of herrings                                                  | 20        | F                |
| 0305204090 | Other                                                        | 20        | C                |
| 0305311000 | Dried                                                        | 20        | F                |
| 0305312000 | Salted or in brine                                           | 20        | F                |
| 0305321000 | Dried                                                        | 20        | E                |
| 0305322000 | Salted or in brine                                           | 20        | E                |

| HSK 2015   | Description                                                                                                                                                                                                                                                                                                          | Base Rate | Staging Category |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 0305391000 | Dried                                                                                                                                                                                                                                                                                                                | 20        | F                |
| 0305392000 | Salted or in brine                                                                                                                                                                                                                                                                                                   | 20        | F                |
| 0305410000 | Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbusha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)                                                                           | 20        | D                |
| 0305420000 | Herrings (Clupea harengus, Clupea pallasii)                                                                                                                                                                                                                                                                          | 20        | F                |
| 0305430000 | Trout(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)                                                                                                                                                        | 20        | E                |
| 0305440000 | Tilapias(Oreochromis spp.), catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp(Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels(Anguilla spp.), Nile perch(Lates niloticus) and snakeheads(Channa spp.) | 20        | F                |
| 0305491000 | Anchovies                                                                                                                                                                                                                                                                                                            | 20        | F                |
| 0305492000 | Alaska pollack                                                                                                                                                                                                                                                                                                       | 20        | D                |
| 0305499000 | Other                                                                                                                                                                                                                                                                                                                | 20        | F                |
| 0305510000 | Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)                                                                                                                                                                                                                                                                  | 20        | D                |
| 0305592000 | Anchovy                                                                                                                                                                                                                                                                                                              | 20        | X                |
| 0305593000 | Alaska pollack                                                                                                                                                                                                                                                                                                       | 20        | D                |
| 0305594000 | Yellow corvina                                                                                                                                                                                                                                                                                                       | 20        | F                |
| 0305595000 | Puffers                                                                                                                                                                                                                                                                                                              | 20        | D                |
| 0305596000 | Sharp toothed eel                                                                                                                                                                                                                                                                                                    | 20        | D                |
| 0305597000 | Sand lance                                                                                                                                                                                                                                                                                                           | 20        | D                |
| 0305598000 | Blenny or gunnel, including juvenile white bait                                                                                                                                                                                                                                                                      | 20        | E                |
| 0305599000 | Other                                                                                                                                                                                                                                                                                                                | 20        | F                |
| 0305610000 | Herrings (Clupea harengus, Clupea pallasii)                                                                                                                                                                                                                                                                          | 20        | F                |
| 0305620000 | Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)                                                                                                                                                                                                                                                                  | 20        | D                |
| 0305631000 | Salt fermented anchovy                                                                                                                                                                                                                                                                                               | 20        | F                |
| 0305639000 | Other                                                                                                                                                                                                                                                                                                                | 20        | F                |



| HSK 2015   | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 0305640000 | Tilapias( <i>Oreochromis</i> spp.),<br>catfish( <i>Pangasius</i> spp., <i>Silurus</i> spp.,<br><i>Clarias</i> spp., <i>Ictalurus</i> spp.),<br>carp( <i>Cyprinus carpio</i> , <i>Carassius</i><br><i>carassius</i> , <i>Ctenopharyngodon</i><br><i>idellus</i> , <i>Hypophthalmichthys</i> spp.,<br><i>Cirrhinus</i> spp., <i>Mylopharyngodon</i><br><i>piceus</i> ), eels( <i>Anguilla</i> spp.), Nile<br>perch( <i>Lates niloticus</i> ) and<br>snakeheads( <i>Channa</i> spp.) | 20        | F                |
| 0305691000 | Salmon                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 20        | D                |
| 0305692000 | Trout                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 20        | E                |
| 0305693000 | Hair tail                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 20        | F                |
| 0305694000 | Sardines                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 20        | F                |
| 0305695000 | Mackerel                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 20        | F                |
| 0305696000 | Yellow corvina                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 20        | F                |
| 0305697000 | Horse mackerel                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 20        | F                |
| 0305698000 | Saury (including horn fish)                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 20        | E                |
| 0305699000 | Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 20        | F                |
| 0305711000 | Smoked                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 20        | C                |
| 0305712000 | Dried                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 20        | D                |
| 0305713000 | Salted or in brine                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 20        | C                |
| 0305721000 | Of cod( <i>Gadus morhua</i> , <i>Gadus ogac</i> ,<br><i>Gadus macrocephalus</i> )                                                                                                                                                                                                                                                                                                                                                                                                 | 20        | C                |
| 0305729000 | Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 20        | F                |
| 0305790000 | Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 20        | F                |
| 0306111000 | Smoked                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 20        | G                |
| 0306119000 | Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 20        | E                |
| 0306121010 | In airtight containers                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 20        | D                |
| 0306121020 | Not in airtight containers                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 20        | D                |
| 0306129000 | Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 20        | X                |
| 0306141011 | In airtight containers                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 20        | D                |
| 0306141012 | Not in airtight containers                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 20        | E                |
| 0306141090 | Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 20        | G                |
| 0306142010 | Smoked                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 20        | D                |
| 0306142090 | Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 20        | D                |
| 0306143010 | Smoked                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 20        | X                |
| 0306143090 | Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 14        | X                |
| 0306149010 | Smoked                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 20        | D                |
| 0306149090 | Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 14        | X                |
| 0306151000 | Smoked                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 20        | D                |

| HSK 2015   | Description                | Base Rate                                       | Staging Category |
|------------|----------------------------|-------------------------------------------------|------------------|
| 0306159000 | Other                      | 20                                              | D                |
| 0306161010 | Smoked                     | 20                                              | G                |
| 0306161090 | Other                      | 20                                              | G                |
| 0306169010 | Smoked                     | 20                                              | G                |
| 0306169090 | Other                      | 20                                              | G                |
| 0306171010 | Smoked                     | 20                                              | C                |
| 0306171090 | Other                      | 20                                              | E                |
| 0306179010 | Smoked                     | 20                                              | C                |
| 0306179090 | Other                      | 20                                              | X                |
| 0306191000 | Smoked                     | 20                                              | C                |
| 0306199000 | Other                      | 20                                              | D                |
| 0306211000 | Smoked                     | 20                                              | G                |
| 0306219000 | Other                      | 20                                              | F                |
| 0306221010 | In airtight containers     | 20                                              | C                |
| 0306221020 | Not in airtight containers | 20                                              | C                |
| 0306229000 | Other                      | 20                                              | D                |
| 0306241010 | Blue crab                  | 20                                              | X                |
| 0306241020 | Snow crab                  | 20                                              | X                |
| 0306241090 | Other                      | 20                                              | X                |
| 0306242000 | Dried                      | 20                                              | D                |
| 0306243000 | Salted or in brine         | 20                                              | D                |
| 0306244011 | In airtight containers     | 20                                              | D                |
| 0306244012 | Not in airtight containers | 20                                              | C                |
| 0306244090 | Other                      | 20                                              | C                |
| 0306251000 | Live, fresh or chilled     | 20                                              | D                |
| 0306252000 | Dried                      | 20                                              | C                |
| 0306253000 | Salted or in brine         | 20                                              | D                |
| 0306254000 | Smoked                     | 20                                              | C                |
| 0306261000 | Live, fresh or chilled     | 20                                              | F                |
| 0306262000 | Dried                      | 20                                              | G                |
| 0306263000 | Salted or in brine         | 35% or 236won/kg<br>whichever is the<br>greater | X                |
| 0306264000 | Smoked                     | 20                                              | F                |
| 0306271000 | Live, fresh or chilled     | 20                                              | H                |
| 0306272000 | Dried                      | 20                                              | H                |
| 0306273000 | Salted or in brine         | 35% or 236won/kg<br>whichever is the<br>greater | X                |

| <b>HSK 2015</b> | <b>Description</b>     | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|------------------------|------------------|-------------------------|
| 0306274000      | Smoked                 | 20               | F                       |
| 0306291000      | Live, fresh or chilled | 20               | D                       |
| 0306292000      | Dried                  | 20               | D                       |
| 0306293000      | Salted or in brine     | 20               | D                       |
| 0306294000      | Smoked                 | 20               | C                       |
| 0307111010      | For seed               | 0                | A                       |
| 0307111090      | Other                  | 5                | F                       |
| 0307119000      | Other                  | 20               | F                       |
| 0307191000      | Frozen                 | 20               | F                       |
| 0307192000      | Dried                  | 20               | F                       |
| 0307193000      | Salted or in brine     | 20               | F                       |
| 0307194000      | Smoked                 | 20               | F                       |
| 0307210000      | Live, fresh or chilled | 20               | D                       |
| 0307291000      | Frozen                 | 20               | D                       |
| 0307292000      | Dried                  | 20               | D                       |
| 0307293000      | Salted or in brine     | 20               | D                       |
| 0307294000      | Smoked                 | 20               | D                       |
| 0307310000      | Live, fresh or chilled | 20               | E                       |
| 0307391000      | Frozen                 | 20               | F                       |
| 0307392000      | Dried                  | 20               | E                       |
| 0307393000      | Smoked                 | 20               | E                       |
| 0307399000      | Other                  | 20               | E                       |
| 0307411000      | Cuttle fish            | 10               | C                       |
| 0307412000      | Squid                  | 10               | F                       |
| 0307491010      | Cuttle fish            | 10               | C                       |
| 0307491020      | Squid                  | 22               | X                       |
| 0307492000      | Salted or in brine     | 10               | F                       |
| 0307493000      | Dried                  | 10               | X                       |
| 0307494010      | Cuttle fish            | 20               | C                       |
| 0307494020      | Squid                  | 20               | F                       |
| 0307511000      | Poulp squid            | 20               | D                       |
| 0307512000      | Webfoot Octopus        | 20               | E                       |
| 0307519000      | Other                  | 20               | E                       |
| 0307591010      | Octopus                | 20               | G                       |
| 0307591020      | Poulp squid            | 20               | F                       |
| 0307591030      | Webfoot octopus        | 20               | F                       |
| 0307591090      | Other                  | 20               | F                       |

| <b>HSK 2015</b> | <b>Description</b>         | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|----------------------------|------------------|-------------------------|
| 0307592000      | Dried                      | 20               | F                       |
| 0307593000      | Smoked                     | 20               | E                       |
| 0307599000      | Other                      | 20               | F                       |
| 0307601000      | Smoked                     | 20               | C                       |
| 0307609000      | Other                      | 20               | E                       |
| 0307711010      | Hard clams spat            | 20               | C                       |
| 0307711090      | Other                      | 20               | C                       |
| 0307712010      | For seed                   | 0                | A                       |
| 0307712090      | Other                      | 20               | C                       |
| 0307713000      | Cockles                    | 20               | C                       |
| 0307714000      | Baby clams                 | 20               | C                       |
| 0307719000      | Other                      | 20               | F                       |
| 0307791010      | Cockles                    | 20               | D                       |
| 0307791020      | Hen clams                  | 20               | D                       |
| 0307791030      | Baby clams                 | 20               | D                       |
| 0307791040      | Ark shell                  | 20               | D                       |
| 0307791090      | Other                      | 20               | F                       |
| 0307792010      | Hen clams                  | 20               | C                       |
| 0307792020      | Baby clams                 | 20               | C                       |
| 0307792090      | Other                      | 20               | F                       |
| 0307793010      | Hen clams                  | 20               | C                       |
| 0307793020      | Baby clams                 | 20               | C                       |
| 0307793090      | Other                      | 20               | F                       |
| 0307794011      | In airtight containers     | 20               | C                       |
| 0307794019      | Not in airtight containers | 20               | C                       |
| 0307794090      | Other                      | 20               | C                       |
| 0307810000      | Live, fresh or chilled     | 20               | E                       |
| 0307891000      | Frozen                     | 20               | F                       |
| 0307892000      | Dried                      | 20               | E                       |
| 0307893000      | Salted or in brine         | 20               | E                       |
| 0307894000      | Smoked                     | 20               | E                       |
| 0307911000      | Top shells                 | 20               | F                       |
| 0307912010      | For seed                   | 0                | A                       |
| 0307912090      | Other                      | 20               | C                       |
| 0307913000      | Adductors of shell fish    | 20               | D                       |
| 0307914000      | Marsh clams                | 20               | C                       |
| 0307919000      | Other                      | 20               | E                       |

| <b>HSK 2015</b> | <b>Description</b>                             | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|------------------------------------------------|------------------|-------------------------|
| 0307991100      | Adductors of shell fish                        | 20               | D                       |
| 0307991200      | Top shells                                     | 20               | F                       |
| 0307991900      | Other                                          | 20               | F                       |
| 0307992100      | Adductors of shell fish                        | 20               | D                       |
| 0307992900      | Other                                          | 20               | E                       |
| 0307993100      | Top shells                                     | 20               | F                       |
| 0307993900      | Other                                          | 20               | E                       |
| 0307994110      | In airtight containers                         | 20               | E                       |
| 0307994120      | Not in airtight containers                     | 20               | C                       |
| 0307994900      | Other                                          | 20               | E                       |
| 0308110000      | Live, fresh or chilled                         | 20               | D                       |
| 0308191000      | Frozen                                         | 20               | C                       |
| 0308192000      | Dried                                          | 20               | E                       |
| 0308193000      | Salted or in brine                             | 20               | D                       |
| 0308194000      | Smoked                                         | 20               | C                       |
| 0308210000      | Live, fresh or chilled                         | 20               | C                       |
| 0308291000      | Frozen                                         | 20               | C                       |
| 0308292000      | Dried                                          | 20               | C                       |
| 0308293000      | Salted or in brine                             | 20               | C                       |
| 0308294000      | Smoked                                         | 20               | C                       |
| 0308301000      | Live, fresh or chilled                         | 20               | C                       |
| 0308302000      | Frozen                                         | 20               | C                       |
| 0308303000      | Dried                                          | 20               | C                       |
| 0308304000      | Salted or in brine                             | 20               | C                       |
| 0308305000      | Smoked                                         | 20               | C                       |
| 0308901011      | For seed                                       | 0                | A                       |
| 0308901019      | Other                                          | 20               | C                       |
| 0308901090      | Other                                          | 20               | C                       |
| 0308902010      | Sea-squirts                                    | 20               | C                       |
| 0308902090      | Other                                          | 20               | C                       |
| 0308903010      | Sea-squirts                                    | 20               | C                       |
| 0308903090      | Other                                          | 20               | C                       |
| 0308904000      | Salted or in brine                             | 20               | C                       |
| 0308905000      | Smoked                                         | 20               | C                       |
| 0401100000      | Of a fat content, by weight, not exceeding 1 % | 36               | X                       |

| HSK 2015   | Description                                                      | Base Rate | Staging Category |
|------------|------------------------------------------------------------------|-----------|------------------|
| 0401200000 | Of a fat content, by weight, exceeding 1 % but not exceeding 6 % | 36        | X                |
| 0401401000 | Frozen cream                                                     | 36        | X                |
| 0401409000 | Other                                                            | 36        | X                |
| 0401501000 | Frozen cream                                                     | 36        | X                |
| 0401509000 | Other                                                            | 36        | X                |
| 0402101010 | Skim milk powder                                                 | 176       | X                |
| 0402101090 | Other                                                            | 176       | X                |
| 0402109000 | Other                                                            | 176       | X                |
| 0402211000 | Whole milk powder                                                | 176       | X                |
| 0402219000 | Other                                                            | 176       | X                |
| 0402290000 | Other                                                            | 176       | X                |
| 0402911000 | Unsweetened evaporated milk                                      | 89        | X                |
| 0402919000 | Other                                                            | 89        | X                |
| 0402991000 | Sweetened evaporated milk                                        | 89        | X                |
| 0402999000 | Other                                                            | 89        | X                |
| 0403101000 | Fluid                                                            | 36        | F                |
| 0403102000 | Frozen                                                           | 36        | F                |
| 0403109000 | Other                                                            | 36        | F                |
| 0403901000 | Butter milk                                                      | 89        | X                |
| 0403902000 | Curdled milk and cream                                           | 36        | X                |
| 0403903000 | Kephir                                                           | 36        | X                |
| 0403909000 | Other fermented or acidified milk and cream                      | 36        | X                |
| 0404101011 | For feeding                                                      | 49.5      | X                |
| 0404101019 | Other                                                            | 49.5      | X                |
| 0404101091 | For feeding                                                      | 49.5      | X                |
| 0404101099 | Other                                                            | 49.5      | X                |
| 0404102111 | For feeding                                                      | 49.5      | X                |
| 0404102119 | Other                                                            | 49.5      | X                |
| 0404102121 | For feeding                                                      | 49.5      | X                |
| 0404102129 | Other                                                            | 49.5      | X                |
| 0404102131 | For feeding                                                      | 49.5      | X                |
| 0404102139 | Other                                                            | 49.5      | X                |
| 0404102191 | For feeding                                                      | 49.5      | X                |
| 0404102199 | Other                                                            | 49.5      | X                |
| 0404102910 | For feeding                                                      | 49.5      | X                |

| HSK 2015   | Description                                                                                    | Base Rate                                    | Staging Category |
|------------|------------------------------------------------------------------------------------------------|----------------------------------------------|------------------|
| 0404102990 | Other                                                                                          | 49.5                                         | X                |
| 0404901000 | Of a fat content, by weight, not exceeding 1.5 %                                               | 36                                           | X                |
| 0404902000 | Of a fat content, by weight, exceeding 1.5 %                                                   | 36                                           | X                |
| 0405100000 | Butter                                                                                         | 89                                           | X                |
| 0405200000 | Dairy spreads                                                                                  | 8                                            | X                |
| 0405900000 | Other                                                                                          | 89                                           | X                |
| 0406101010 | Mozzarella cheese                                                                              | 36                                           | X                |
| 0406101020 | Cream cheese                                                                                   | 36                                           | X                |
| 0406101090 | Other                                                                                          | 36                                           | X                |
| 0406102000 | Curd                                                                                           | 36                                           | X                |
| 0406200000 | Grated or powdered cheese, of all kinds                                                        | 36                                           | X                |
| 0406300000 | Processed cheese, not grated or powdered                                                       | 36                                           | X                |
| 0406400000 | Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i> | 36                                           | X                |
| 0406901000 | Cheddar cheese                                                                                 | 36                                           | X                |
| 0406902000 | Gouda cheese                                                                                   | 36                                           | X                |
| 0406903000 | Camembert cheese                                                                               | 36                                           | X                |
| 0406904000 | Emmental cheese                                                                                | 36                                           | X                |
| 0406909000 | Other                                                                                          | 36                                           | X                |
| 0407110000 | Of fowls of the species <i>Gallus domesticus</i>                                               | 27                                           | X                |
| 0407190000 | Other                                                                                          | 27                                           | F                |
| 0407210000 | Of fowls of the species <i>Gallus domesticus</i>                                               | 27                                           | E                |
| 0407290000 | Other                                                                                          | 27                                           | E                |
| 0407900000 | Other                                                                                          | 27                                           | E                |
| 0408110000 | Dried                                                                                          | 27                                           | X                |
| 0408190000 | Other                                                                                          | 27                                           | X                |
| 0408910000 | Dried                                                                                          | 27                                           | E                |
| 0408991000 | Of fowls of the species <i>Gallus domesticus</i>                                               | 41.6                                         | X                |
| 0408999000 | Other                                                                                          | 27                                           | X                |
| 0409000000 | Natural honey.                                                                                 | 243% or 1,864won/kg whichever is the greater | X                |
| 0410001000 | Turtles' eggs                                                                                  | 8                                            | C                |
| 0410002000 | Edible-nest Swiftlet' nests                                                                    | 8                                            | C                |
| 0410003000 | Royal jelly                                                                                    | 8                                            | C                |

| HSK 2015   | Description                                                                  | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------|-----------|------------------|
| 0410009000 | Other                                                                        | 8         | C                |
| 0501000000 | Human hair, unworked, whether or not washed or scoured; waste of human hair. | 3         | A                |
| 0502100000 | Pigs', hogs' or boars' bristles and hair and waste thereof                   | 3         | A                |
| 0502902000 | Goat hair                                                                    | 3         | A                |
| 0502909000 | Other                                                                        | 3         | A                |
| 0504001010 | Of bovine                                                                    | 27        | X                |
| 0504001021 | For sausage casing                                                           | 27        | X                |
| 0504001029 | Other                                                                        | 27        | X                |
| 0504001031 | For sausage casing                                                           | 27        | X                |
| 0504001039 | Other                                                                        | 27        | X                |
| 0504001090 | Other                                                                        | 27        | X                |
| 0504002000 | Bladders                                                                     | 27        | F                |
| 0504003000 | Stomachs                                                                     | 27        | X                |
| 0505100000 | Feathers of a kind used for stuffing; down                                   | 3         | C                |
| 0505901000 | Powder of feathers                                                           | 5         | C                |
| 0505909000 | Other                                                                        | 5         | C                |
| 0506100000 | Ossein and bones treated with acid                                           | 3         | A                |
| 0506901010 | Of tigers                                                                    | 3         | A                |
| 0506901020 | Of bovine animals                                                            | 9         | C                |
| 0506901090 | Other                                                                        | 3         | A                |
| 0506902000 | Powder of bones                                                              | 25.6      | G                |
| 0506909000 | Other                                                                        | 3         | A                |
| 0507101000 | Ivory of elephant                                                            | 8         | C                |
| 0507102000 | Rhinoceros horns                                                             | 8         | C                |
| 0507109000 | Other                                                                        | 8         | C                |
| 0507901110 | In whole                                                                     | 20        | X                |
| 0507901190 | Other                                                                        | 20        | X                |
| 0507901200 | Antlers                                                                      | 20        | X                |
| 0507902010 | Tortoise shells and plates                                                   | 8         | C                |
| 0507902020 | Whalebone and whalebone hair                                                 | 8         | C                |
| 0507902030 | Pangolin shells and scales                                                   | 8         | C                |
| 0507902040 | Hooves and claws (including nails)                                           | 8         | C                |
| 0507902090 | Other                                                                        | 8         | C                |
| 0508001000 | Coral                                                                        | 8         | C                |
| 0508002010 | Mother of pearl shells                                                       | 8         | C                |



| HSK 2015   | Description                                                                               | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------|-----------|------------------|
| 0508002020 | Abalone shells                                                                            | 8         | E                |
| 0508002030 | Oyster shells                                                                             | 8         | C                |
| 0508002040 | Snail shells                                                                              | 8         | F                |
| 0508002050 | Trochus shells                                                                            | 8         | C                |
| 0508002060 | Agoya shells                                                                              | 8         | C                |
| 0508002070 | Fresh water shells<br>(Megaloniaiasnervosa,<br>Amblemaplicata, Quadrula quadrula<br>spp.) | 8         | C                |
| 0508002090 | Other                                                                                     | 8         | C                |
| 0508009000 | Other                                                                                     | 8         | C                |
| 0510001000 | Ambergris                                                                                 | 8         | F                |
| 0510002000 | Castoreum                                                                                 | 8         | F                |
| 0510003000 | Musk                                                                                      | 8         | F                |
| 0510004000 | Ox bezoar                                                                                 | 8         | F                |
| 0510005000 | Pteropi faeces                                                                            | 8         | F                |
| 0510009010 | Pancreas                                                                                  | 8         | C                |
| 0510009020 | Bile                                                                                      | 8         | C                |
| 0510009030 | Gecko                                                                                     | 8         | C                |
| 0510009090 | Other                                                                                     | 8         | F                |
| 0511100000 | Bovine semen                                                                              | 0         | A                |
| 0511911010 | Brine shrimp eggs                                                                         | 8         | C                |
| 0511911090 | Other                                                                                     | 8         | C                |
| 0511912000 | Fish waste                                                                                | 5         | C                |
| 0511919000 | Other                                                                                     | 8         | C                |
| 0511991000 | Animal blood                                                                              | 8         | C                |
| 0511992010 | Swine semen                                                                               | 0         | A                |
| 0511992090 | Other                                                                                     | 0         | A                |
| 0511993010 | Of bovine                                                                                 | 18        | A                |
| 0511993020 | Of swine                                                                                  | 18        | A                |
| 0511993090 | Other                                                                                     | 0         | A                |
| 0511994000 | Sinews and tendons                                                                        | 18        | F                |
| 0511995011 | Dressed                                                                                   | 3         | A                |
| 0511995019 | Other                                                                                     | 3         | A                |
| 0511995020 | Horsehair waste                                                                           | 3         | A                |
| 0511996000 | Natural sponges of animal origin                                                          | 8         | C                |
| 0511999010 | Silkworm eggs                                                                             | 18        | F                |
| 0511999020 | Chrysalis of silk worm                                                                    | 8         | C                |

| HSK 2015   | Description                                                    | Base Rate | Staging Category |
|------------|----------------------------------------------------------------|-----------|------------------|
| 0511999030 | Dead animals, other than products of dead animals of Chapter 3 | 8         | C                |
| 0511999040 | Paring and similar waste of rawhides or skins                  | 8         | C                |
| 0511999090 | Other                                                          | 8         | C                |
| 0601101000 | Of tulips                                                      | 8         | F                |
| 0601102000 | Of lilies                                                      | 4         | F                |
| 0601103000 | Of dahlias                                                     | 8         | F                |
| 0601104000 | Of hyacinthus                                                  | 8         | F                |
| 0601105000 | Of gladiolus                                                   | 8         | C                |
| 0601106000 | Of iris                                                        | 8         | F                |
| 0601107000 | Of freesias                                                    | 8         | F                |
| 0601108000 | Of narcissus                                                   | 8         | C                |
| 0601109000 | Other                                                          | 8         | C                |
| 0601201000 | Of tulips                                                      | 8         | F                |
| 0601202000 | Of lilies                                                      | 8         | E                |
| 0601203000 | Of dahlias                                                     | 8         | F                |
| 0601204000 | Of hyacinthus                                                  | 8         | F                |
| 0601205000 | Of gladiolus                                                   | 8         | C                |
| 0601206000 | Chicory plants and roots                                       | 8         | C                |
| 0601207000 | Of iris                                                        | 8         | F                |
| 0601208000 | Of freesias                                                    | 8         | F                |
| 0601209010 | Of narcissus                                                   | 8         | C                |
| 0601209090 | Other                                                          | 8         | C                |
| 0602101000 | Of fruit trees                                                 | 8         | C                |
| 0602109000 | Other                                                          | 8         | E                |
| 0602201000 | Apple trees                                                    | 18        | A                |
| 0602202000 | Pear trees                                                     | 18        | A                |
| 0602203000 | Peach trees                                                    | 18        | A                |
| 0602204000 | Grape vines                                                    | 8         | A                |
| 0602205000 | Persimmon trees                                                | 8         | A                |
| 0602206000 | Citrus trees                                                   | 18        | A                |
| 0602207010 | Chestnut trees                                                 | 8         | F                |
| 0602207020 | Walnut trees                                                   | 8         | F                |
| 0602207030 | Korean pine trees                                              | 8         | F                |
| 0602209000 | Other                                                          | 8         | F                |
| 0602300000 | Rhododendrons and azaleas, grafted or not                      | 8         | E                |
| 0602400000 | Roses, grafted or not                                          | 8         | D                |

| <b>HSK 2015</b> | <b>Description</b>  | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|---------------------|------------------|-------------------------|
| 0602901010      | Orchids or orchises | 8                | F                       |
| 0602901020      | Carnations          | 8                | D                       |
| 0602901030      | Guzmania empire     | 8                | C                       |
| 0602901040      | Gypsophilas         | 8                | D                       |
| 0602901050      | Chrysanthemums      | 8                | D                       |
| 0602901060      | Cactus              | 8                | F                       |
| 0602901090      | Other               | 8                | E                       |
| 0602902011      | For bonsai          | 8                | F                       |
| 0602902019      | Other               | 8                | F                       |
| 0602902020      | Larch trees         | 8                | F                       |
| 0602902030      | Cryptomeria         | 8                | F                       |
| 0602902040      | Japanese cypress    | 8                | F                       |
| 0602902050      | Rigi-taeda          | 8                | F                       |
| 0602902061      | For bonsai          | 8                | F                       |
| 0602902069      | Other               | 8                | E                       |
| 0602902071      | For bonsai          | 8                | F                       |
| 0602902079      | Other               | 8                | E                       |
| 0602902081      | For bonsai          | 8                | F                       |
| 0602902089      | Other               | 8                | F                       |
| 0602902091      | For bonsai          | 8                | E                       |
| 0602902099      | Other               | 8                | E                       |
| 0602909010      | Peony trees         | 8                | F                       |
| 0602909020      | Camellia trees      | 8                | F                       |
| 0602909030      | Mulberry trees      | 18               | F                       |
| 0602909040      | Mushroom spawn      | 8                | F                       |
| 0602909090      | Other               | 8                | C                       |
| 0603110000      | Roses               | 25               | C                       |
| 0603120000      | Carnations          | 25               | D                       |
| 0603131000      | Cymbidiums          | 25               | F                       |
| 0603132000      | Phalaenopsis        | 25               | F                       |
| 0603139000      | Other               | 25               | D                       |
| 0603140000      | Chrysanthemums      | 25               | D                       |
| 0603150000      | Lilies(Lilium spp.) | 25               | D                       |
| 0603191000      | Tulips              | 25               | X                       |
| 0603192000      | Gladiolus           | 25               | D                       |
| 0603194000      | Gypsophila          | 25               | D                       |
| 0603199000      | Other               | 25               | D                       |

| HSK 2015   | Description                                          | Base Rate                                          | Staging Category |
|------------|------------------------------------------------------|----------------------------------------------------|------------------|
| 0603900000 | Other                                                | 25                                                 | D                |
| 0604201000 | Mosses and lichens                                   | 8                                                  | E                |
| 0604202010 | Leaves of ginkgos                                    | 8                                                  | F                |
| 0604202090 | Other                                                | 8                                                  | E                |
| 0604209000 | Other                                                | 8                                                  | C                |
| 0604901000 | Mosses and lichens                                   | 8                                                  | E                |
| 0604909000 | Other                                                | 8                                                  | D                |
| 0701100000 | For seed                                             | 304                                                | X                |
| 0701900000 | Other                                                | 304                                                | X                |
| 0702000000 | Tomatoes, fresh or chilled.                          | 45                                                 | H                |
| 0703101000 | Onions                                               | 135% or 180won/kg<br>whichever is the<br>greater   | X                |
| 0703102000 | Shallots                                             | 27                                                 | X                |
| 0703201000 | Peeled                                               | 360% or 1,800won/kg<br>whichever is the<br>greater | X                |
| 0703209000 | Other                                                | 360% or 1,800won/kg<br>whichever is the<br>greater | X                |
| 0703901000 | Leeks                                                | 27                                                 | F                |
| 0703909000 | Other                                                | 27                                                 | F                |
| 0704100000 | Cauliflowers and headed broccoli                     | 27                                                 | E                |
| 0704200000 | Brussels sprouts                                     | 27                                                 | E                |
| 0704901000 | Cabbages                                             | 27                                                 | F                |
| 0704902000 | Chinese cabbages                                     | 27                                                 | X                |
| 0704909000 | Other                                                | 27                                                 | F                |
| 0705110000 | Cabbage lettuce (head lettuce)                       | 45                                                 | X                |
| 0705190000 | Other                                                | 45                                                 | G                |
| 0705210000 | Witloof chicory (Cichorium intybus<br>var. foliosum) | 8                                                  | E                |
| 0705290000 | Other                                                | 8                                                  | F                |
| 0706101000 | Carrots                                              | 30% or 134won/kg,<br>whichever is the<br>greater   | D                |
| 0706102000 | Turnips                                              | 27                                                 | X                |
| 0706901000 | Radishes                                             | 30                                                 | F                |
| 0706902000 | Wasabi and horseradishes                             | 27                                                 | F                |
| 0706903000 | Codonopsis                                           | 27                                                 | X                |
| 0706904000 | Platycodon grandiflorum                              | 27                                                 | X                |
| 0706909000 | Other                                                | 27                                                 | D                |

| HSK 2015   | Description                                                      | Base Rate                                          | Staging Category |
|------------|------------------------------------------------------------------|----------------------------------------------------|------------------|
| 0707000000 | Cucumbers and gherkins, fresh or chilled.                        | 27                                                 | H                |
| 0708100000 | Peas (Pisum sativum)                                             | 27                                                 | E                |
| 0708200000 | Beans (Vigna spp., Phaseolus spp.)                               | 27                                                 | C                |
| 0708900000 | Other leguminous vegetables                                      | 27                                                 | E                |
| 0709200000 | Asparagus                                                        | 27                                                 | X                |
| 0709300000 | Aubergines (egg-plants)                                          | 27                                                 | E                |
| 0709400000 | Celery other than celeriac                                       | 27                                                 | F                |
| 0709517000 | Cultivated mushrooms (Agaricus bisporus)                         | 30                                                 | F                |
| 0709519000 | Other                                                            | 30                                                 | F                |
| 0709591000 | Pine mushrooms                                                   | 30                                                 | X                |
| 0709592000 | Oak mushrooms                                                    | 40% or 1,625won/kg<br>whichever is the<br>greater  | X                |
| 0709593000 | Ling chiu mushrooms                                              | 30                                                 | F                |
| 0709594010 | King oyster mushrooms                                            | 30                                                 | F                |
| 0709594090 | Other                                                            | 30                                                 | F                |
| 0709595000 | Winter mushrooms                                                 | 30                                                 | F                |
| 0709596000 | Truffles                                                         | 27                                                 | X                |
| 0709599000 | Other                                                            | 30                                                 | F                |
| 0709601000 | Sweet peppers (bell type)                                        | 270% or 6,210won/kg<br>whichever is the<br>greater | X                |
| 0709609000 | Other                                                            | 270% or 6,210won/kg<br>whichever is the<br>greater | X                |
| 0709700000 | Spinach, New Zealand spinach and orache spinach (garden spinach) | 27                                                 | G                |
| 0709910000 | Globe artichokes                                                 | 27                                                 | E                |
| 0709920000 | Olives                                                           | 27                                                 | F                |
| 0709930000 | Pumpkins, squash and gourds(Cucurbita spp.)                      | 27                                                 | H                |
| 0709991000 | Bracken                                                          | 30                                                 | F                |
| 0709992000 | Flowering ferns                                                  | 27                                                 | X                |
| 0709999000 | Other                                                            | 27                                                 | E                |
| 0710100000 | Potatoes                                                         | 27                                                 | F                |
| 0710210000 | Peas (Pisum sativum)                                             | 27                                                 | D                |
| 0710220000 | Beans (Vigna spp., Phaseolus spp.)                               | 27                                                 | C                |
| 0710290000 | Other                                                            | 27                                                 | D                |
| 0710300000 | Spinach, New Zealand spinach and orache spinach (garden spinach) | 27                                                 | E                |
| 0710400000 | Sweet corn                                                       | 30                                                 | F                |

| HSK 2015   | Description                                                                                                                                            | Base Rate                                    | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|------------------|
| 0710801000 | Onions                                                                                                                                                 | 27                                           | X                |
| 0710802000 | Garlic                                                                                                                                                 | 27                                           | X                |
| 0710803000 | Bamboo shoots                                                                                                                                          | 27                                           | X                |
| 0710804000 | Carrots                                                                                                                                                | 27                                           | E                |
| 0710805000 | Bracken                                                                                                                                                | 30                                           | X                |
| 0710806000 | Pine mushrooms                                                                                                                                         | 27                                           | X                |
| 0710807000 | Fruits of the genus Capsicum or of the genus Pimenta                                                                                                   | 27                                           | X                |
| 0710808010 | Aster(Aster Scaber Thunb., Aster Tataricus L. f., Ligularia Fischeri (Ledeb.) Turcz., Solidago Virgaurea Subsp. Asiatica Kitam. ex Hara var. Asiatica) | 27                                           | D                |
| 0710808020 | Korean thistle(Cirsium Setidens (Dunn) Nakai)                                                                                                          | 27                                           | D                |
| 0710809000 | Other                                                                                                                                                  | 27                                           | C                |
| 0710900000 | Mixtures of vegetables                                                                                                                                 | 27                                           | E                |
| 0711200000 | Olives                                                                                                                                                 | 27                                           | C                |
| 0711400000 | Cucumbers and gherkins                                                                                                                                 | 30                                           | H                |
| 0711510000 | Mushrooms of the genus Agaricus                                                                                                                        | 30                                           | C                |
| 0711591000 | Truffles                                                                                                                                               | 27                                           | X                |
| 0711599000 | Other                                                                                                                                                  | 30                                           | C                |
| 0711901000 | Garlic                                                                                                                                                 | 360% or 1,800won/kg whichever is the greater | X                |
| 0711903000 | Bamboo shoots                                                                                                                                          | 27                                           | X                |
| 0711904000 | Carrots                                                                                                                                                | 30                                           | F                |
| 0711905010 | Bracken                                                                                                                                                | 30                                           | X                |
| 0711905020 | Flowering ferns                                                                                                                                        | 27                                           | X                |
| 0711905091 | Fruits of the genus capsicum or of the genus pimenta                                                                                                   | 270% or 6,210won/kg whichever is the greater | X                |
| 0711905099 | Other                                                                                                                                                  | 27                                           | X                |
| 0711909000 | Mixtures of vegetables                                                                                                                                 | 27                                           | D                |
| 0712200000 | Onions                                                                                                                                                 | 135% or 180won/kg whichever is the greater   | X                |
| 0712311000 | Cultivated mushrooms (Agaricus bisporus)                                                                                                               | 30                                           | E                |
| 0712319000 | Other                                                                                                                                                  | 30% or 1,218won/kg, whichever is the greater | E                |
| 0712320000 | Wood ears (Auricularia spp.)                                                                                                                           | 30% or 1,218won/kg, whichever is the greater | X                |

| HSK 2015   | Description                                                                                                                                                        | Base Rate                                          | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|------------------|
| 0712330000 | Jelly fungi (Tremella spp.)                                                                                                                                        | 30% or 1,218won/kg,<br>whichever is the<br>greater | E                |
| 0712391010 | Pine mushrooms                                                                                                                                                     | 30                                                 | X                |
| 0712391020 | Oak mushrooms                                                                                                                                                      | 40% or 1,625won/kg<br>whichever is the<br>greater  | X                |
| 0712391030 | Ling chiu mushrooms                                                                                                                                                | 30% or 842won/kg,<br>whichever is the<br>greater   | E                |
| 0712391040 | Oyster mushrooms                                                                                                                                                   | 30                                                 | E                |
| 0712391050 | Winter mushrooms                                                                                                                                                   | 30                                                 | E                |
| 0712391090 | Other                                                                                                                                                              | 30% or 1,218won/kg,<br>whichever is the<br>greater | E                |
| 0712392000 | Truffles                                                                                                                                                           | 27                                                 | X                |
| 0712901000 | Garlic                                                                                                                                                             | 360% or 1,800won/kg<br>whichever is the<br>greater | X                |
| 0712902010 | Bracken                                                                                                                                                            | 30% or 1,807won/kg,<br>whichever is the<br>greater | X                |
| 0712902020 | Radishes                                                                                                                                                           | 30                                                 | X                |
| 0712902030 | Welsh onions                                                                                                                                                       | 30% or 1,159won/kg,<br>whichever is the<br>greater | X                |
| 0712902040 | Carrots                                                                                                                                                            | 30% or 864won/kg,<br>whichever is the<br>greater   | F                |
| 0712902050 | Pumpkins                                                                                                                                                           | 30                                                 | F                |
| 0712902060 | Cabbages                                                                                                                                                           | 30                                                 | F                |
| 0712902070 | Taro stems                                                                                                                                                         | 30                                                 | F                |
| 0712902080 | Sweet potato stems                                                                                                                                                 | 30                                                 | F                |
| 0712902091 | Sweet corn for seeds                                                                                                                                               | 370                                                | X                |
| 0712902092 | Sweet corn, excluding those for<br>seeds                                                                                                                           | 370                                                | X                |
| 0712902093 | Potatoes                                                                                                                                                           | 27                                                 | X                |
| 0712902094 | Flowering ferns                                                                                                                                                    | 30% or 1,446won/kg,<br>whichever is the<br>greater | X                |
| 0712902095 | Codonopsis                                                                                                                                                         | 30                                                 | X                |
| 0712902096 | Aster(Aster Scaber Thunb., Aster<br>Tataricus L. f., Ligularia Fischeri<br>(Ledeb.) Turcz., Solidago Virgaurea<br>Subsp. Asiatica Kitam. ex Hara var.<br>Asiatica) | 30                                                 | X                |
| 0712902097 | Korean thistle(Cirsium Setidens<br>(Dunn) Nakai)                                                                                                                   | 30                                                 | X                |
| 0712902099 | Other                                                                                                                                                              | 30                                                 | X                |

| HSK 2015   | Description                                                                                         | Base Rate                                  | Staging Category |
|------------|-----------------------------------------------------------------------------------------------------|--------------------------------------------|------------------|
| 0712909000 | Mixtures of vegetables                                                                              | 27                                         | E                |
| 0713101000 | For seed                                                                                            | 27                                         | F                |
| 0713102000 | For feeding                                                                                         | 0                                          | A                |
| 0713109000 | Other                                                                                               | 27                                         | F                |
| 0713200000 | Chickpeas (garbanzos)                                                                               | 27                                         | X                |
| 0713311000 | For seed                                                                                            | 607.5                                      | X                |
| 0713319000 | Other                                                                                               | 607.5                                      | X                |
| 0713321000 | For seed                                                                                            | 420.8                                      | X                |
| 0713329000 | Other                                                                                               | 420.8                                      | X                |
| 0713331000 | For seed                                                                                            | 27                                         | X                |
| 0713339000 | Other                                                                                               | 27                                         | E                |
| 0713340000 | Bambara beans(Vigna subterranea or Voandzeia subterranea)                                           | 27                                         | F                |
| 0713350000 | Cow peas(Vigna unguiculata)                                                                         | 27                                         | E                |
| 0713390000 | Other                                                                                               | 27                                         | E                |
| 0713400000 | Lentils                                                                                             | 27                                         | F                |
| 0713500000 | Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var. minor) | 27                                         | F                |
| 0713600000 | Pigeon peas(Cajanus cajan)                                                                          | 27                                         | E                |
| 0713900000 | Other                                                                                               | 27                                         | C                |
| 0714101000 | Fresh                                                                                               | 887.4                                      | E                |
| 0714102010 | Chips                                                                                               | 887.4                                      | G                |
| 0714102020 | Pellets                                                                                             | 887.4                                      | H                |
| 0714102090 | Other                                                                                               | 887.4                                      | H                |
| 0714103000 | Chilled                                                                                             | 887.4                                      | G                |
| 0714104000 | Frozen                                                                                              | 45                                         | E                |
| 0714201000 | Fresh                                                                                               | 385% or 338won/kg whichever is the greater | X                |
| 0714202000 | Dried                                                                                               | 385                                        | X                |
| 0714203000 | Chilled                                                                                             | 385                                        | X                |
| 0714204000 | Frozen                                                                                              | 45                                         | X                |
| 0714209000 | Other                                                                                               | 385                                        | X                |
| 0714301000 | Frozen                                                                                              | 45                                         | X                |
| 0714309000 | Other                                                                                               | 385                                        | X                |
| 0714401000 | Frozen                                                                                              | 45                                         | X                |
| 0714409000 | Other                                                                                               | 385                                        | X                |
| 0714501000 | Frozen                                                                                              | 45                                         | X                |



| HSK 2015   | Description                  | Base Rate                                               | Staging Category |
|------------|------------------------------|---------------------------------------------------------|------------------|
| 0714509000 | Other                        | 385                                                     | X                |
| 0714901010 | Frozen                       | 45                                                      | X                |
| 0714901090 | Other                        | 18                                                      | X                |
| 0714909010 | Frozen                       | 45                                                      | X                |
| 0714909090 | Other                        | 385                                                     | X                |
| 0801110000 | Desiccated                   | 30                                                      | X                |
| 0801120000 | In the inner shell(endocarp) | 30                                                      | G                |
| 0801190000 | Other                        | 30                                                      | G                |
| 0801210000 | In shell                     | 30                                                      | G                |
| 0801220000 | Shelled                      | 30                                                      | X                |
| 0801310000 | In shell                     | 8                                                       | G                |
| 0801320000 | Shelled                      | 8                                                       | X                |
| 0802110000 | In shell                     | 8                                                       | G                |
| 0802120000 | Shelled                      | 8                                                       | G                |
| 0802210000 | In shell                     | 8                                                       | E                |
| 0802220000 | Shelled                      | 8                                                       | E                |
| 0802310000 | In shell                     | 45                                                      | X                |
| 0802320000 | Shelled                      | 30                                                      | X                |
| 0802410000 | In shell                     | 219.4% or<br>1,470won/kg<br>whichever is the<br>greater | X                |
| 0802420000 | Shelled                      | 219.4% or<br>1,470won/kg<br>whichever is the<br>greater | X                |
| 0802510000 | In shell                     | 30                                                      | F                |
| 0802520000 | Shelled                      | 30                                                      | F                |
| 0802610000 | In shell                     | 30                                                      | D                |
| 0802620000 | Shelled                      | 30                                                      | E                |
| 0802700000 | kola nuts(Cola spp.)         | 30                                                      | X                |
| 0802800000 | Areca nuts                   | 30                                                      | F                |
| 0802901010 | In shell                     | 566.8% or<br>2,664won/kg<br>whichever is the<br>greater | X                |
| 0802901020 | Shelled                      | 566.8% or<br>2,664won/kg<br>whichever is the<br>greater | X                |
| 0802902010 | In shell                     | 27.0% or 803won/kg<br>whichever is the<br>greater       | X                |

| HSK 2015   | Description                                               | Base Rate                                         | Staging Category |
|------------|-----------------------------------------------------------|---------------------------------------------------|------------------|
| 0802902020 | Shelled                                                   | 27.0% or 803won/kg<br>whichever is the<br>greater | X                |
| 0802909000 | Other                                                     | 30                                                | X                |
| 0803100000 | Plantains                                                 | 30                                                | C                |
| 0803900000 | Other                                                     | 30                                                | C                |
| 0804100000 | Dates                                                     | 30                                                | G                |
| 0804200000 | Figs                                                      | 30                                                | F                |
| 0804300000 | Pineapples                                                | 30                                                | D                |
| 0804400000 | Avocados                                                  | 30                                                | B                |
| 0804501000 | Guavas                                                    | 30                                                | X                |
| 0804502000 | Mangoes                                                   | 30                                                | X                |
| 0804503000 | Mangosteens                                               | 30                                                | D                |
| 0805100000 | Oranges                                                   | 50                                                | X                |
| 0805201000 | Korean citrus                                             | 144                                               | X                |
| 0805209000 | Other                                                     | 144                                               | I                |
| 0805400000 | Grapefruit, including pomelos                             | 30                                                | G                |
| 0805501000 | Lemons (Citrus limon, Citrus<br>limonum)                  | 30                                                | C                |
| 0805502010 | Citrus aurantifolia                                       | 30                                                | X                |
| 0805502020 | Citrus latifolia                                          | 144                                               | X                |
| 0805900000 | Other                                                     | 144                                               | X                |
| 0806100000 | Fresh                                                     | 45                                                | X                |
| 0806200000 | Dried                                                     | 21                                                | X                |
| 0807110000 | Watermelons                                               | 45                                                | E                |
| 0807190000 | Other                                                     | 45                                                | X                |
| 0807200000 | Papaws (papayas)                                          | 30                                                | D                |
| 0808100000 | Apples                                                    | 45                                                | X                |
| 0808300000 | Pears                                                     | 45                                                | X                |
| 0808400000 | Quinces                                                   | 45                                                | F                |
| 0809100000 | Apricots                                                  | 45                                                | F                |
| 0809210000 | Sour cherries(Prunus cerasus)                             | 24                                                | G                |
| 0809290000 | Other                                                     | 24                                                | G                |
| 0809300000 | Peaches, including nectarines                             | 45                                                | X                |
| 0809401000 | Plums                                                     | 45                                                | F                |
| 0809402000 | Sloes                                                     | 45                                                | F                |
| 0810100000 | Strawberries                                              | 45                                                | X                |
| 0810200000 | Raspberries, blackberries,<br>mulberries and loganberries | 45                                                | E                |

| HSK 2015   | Description                                                                                        | Base Rate                                       | Staging Category |
|------------|----------------------------------------------------------------------------------------------------|-------------------------------------------------|------------------|
| 0810300000 | Black, white or red currants and gooseberries                                                      | 45                                              | E                |
| 0810400000 | Cranberries, bilberries and other fruits of the genus Vaccinium                                    | 45                                              | G                |
| 0810500000 | Kiwifruit                                                                                          | 45                                              | F                |
| 0810600000 | Durians                                                                                            | 45                                              | G                |
| 0810701000 | Sweet persimmons                                                                                   | 45                                              | X                |
| 0810709000 | Other                                                                                              | 50                                              | H                |
| 0810903000 | Jujubes                                                                                            | 611.5% or 5,800won/kg, whichever is the greater | X                |
| 0810905000 | Mumes                                                                                              | 50                                              | X                |
| 0810909000 | Other                                                                                              | 45                                              | E                |
| 0811100000 | Strawberries                                                                                       | 30                                              | H                |
| 0811200000 | Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries | 30                                              | D                |
| 0811901000 | Chestnuts                                                                                          | 30                                              | X                |
| 0811902000 | Jujubes                                                                                            | 30                                              | X                |
| 0811903000 | Pine-nuts                                                                                          | 30                                              | X                |
| 0811909000 | Other                                                                                              | 30                                              | G                |
| 0812100000 | Cherries                                                                                           | 30                                              | F                |
| 0812901000 | Strawberries                                                                                       | 30                                              | X                |
| 0812909000 | Other                                                                                              | 30                                              | G                |
| 0813100000 | Apricots                                                                                           | 45                                              | F                |
| 0813200000 | Prunes                                                                                             | 18                                              | F                |
| 0813300000 | Apples                                                                                             | 45                                              | X                |
| 0813401000 | Persimmons                                                                                         | 50                                              | X                |
| 0813402000 | Jujubes                                                                                            | 611.5% or 5,800won/kg whichever is the greater  | X                |
| 0813409000 | Other                                                                                              | 45                                              | X                |
| 0813500000 | Mixtures of nuts or dried fruits of this Chapter                                                   | 45                                              | H                |
| 0814001000 | Peel of citrus fruit                                                                               | 30                                              | X                |
| 0814002000 | Peel of melons (including watermelons)                                                             | 30                                              | F                |
| 0901110000 | Not decaffeinated                                                                                  | 2                                               | A                |
| 0901120000 | Decaffeinated                                                                                      | 2                                               | A                |
| 0901210000 | Not decaffeinated                                                                                  | 8                                               | A                |
| 0901220000 | Decaffeinated                                                                                      | 8                                               | A                |

| HSK 2015   | Description                                                                                           | Base Rate                                    | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------|----------------------------------------------|------------------|
| 0901901000 | Coffee husks and skins                                                                                | 3                                            | E                |
| 0901902000 | Coffee substitutes containing coffee                                                                  | 8                                            | F                |
| 0902100000 | Green tea (not fermented) in immediate packings of a content not exceeding 3 kg                       | 513.6                                        | X                |
| 0902200000 | Other green tea (not fermented)                                                                       | 513.6                                        | X                |
| 0902300000 | Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg | 40                                           | E                |
| 0902400000 | Other black tea (fermented) and other partly fermented tea                                            | 40                                           | F                |
| 0903000000 | Maté.                                                                                                 | 25                                           | E                |
| 0904110000 | Neither crushed nor ground                                                                            | 8                                            | C                |
| 0904120000 | Crushed or ground                                                                                     | 8                                            | G                |
| 0904210000 | Dried, neither crushed nor ground                                                                     | 270% or 6,210won/kg whichever is the greater | X                |
| 0904220000 | Crushed or ground                                                                                     | 270% or 6,210won/kg whichever is the greater | X                |
| 0905100000 | Neither crushed nor ground                                                                            | 8                                            | C                |
| 0905200000 | Crushed or ground                                                                                     | 8                                            | A                |
| 0906110000 | Cinnamon(Cinnamomum zeylanicum Blume)                                                                 | 8                                            | F                |
| 0906191000 | Cinnamon, other than Cinnamomum zeylanicum Blume                                                      | 8                                            | C                |
| 0906192000 | Cinnamon tree flowers                                                                                 | 8                                            | C                |
| 0906201000 | Cinnamon                                                                                              | 8                                            | F                |
| 0906202000 | Cinnamon tree flowers                                                                                 | 8                                            | F                |
| 0907100000 | Neither crushed nor ground                                                                            | 8                                            | C                |
| 0907200000 | Crushed or ground                                                                                     | 8                                            | C                |
| 0908110000 | Neither crushed nor ground                                                                            | 8                                            | D                |
| 0908120000 | Crushed or ground                                                                                     | 8                                            | D                |
| 0908210000 | Neither crushed nor ground                                                                            | 8                                            | B                |
| 0908220000 | Crushed or ground                                                                                     | 8                                            | A                |
| 0908310000 | Neither crushed nor ground                                                                            | 8                                            | B                |
| 0908320000 | Crushed or ground                                                                                     | 8                                            | A                |
| 0909210000 | Neither crushed nor ground                                                                            | 8                                            | B                |
| 0909220000 | Crushed or ground                                                                                     | 8                                            | A                |
| 0909310000 | Neither crushed nor ground                                                                            | 8                                            | C                |
| 0909320000 | Crushed or ground                                                                                     | 8                                            | A                |
| 0909611000 | Seeds of anise or badian                                                                              | 8                                            | C                |

| HSK 2015   | Description                         | Base Rate                                          | Staging Category |
|------------|-------------------------------------|----------------------------------------------------|------------------|
| 0909612000 | Seeds of caraway                    | 8                                                  | C                |
| 0909613000 | Seeds of fennel and juniper berries | 8                                                  | C                |
| 0909621000 | Seeds of anise or badian            | 8                                                  | A                |
| 0909622000 | Seeds of caraway                    | 8                                                  | C                |
| 0909623000 | Seeds of fennel and juniper berries | 8                                                  | C                |
| 0910111000 | Fresh or chilled                    | 377.3% or 931won/kg<br>whichever is the<br>greater | X                |
| 0910112000 | Dried                               | 377.3% or 931won/kg<br>whichever is the<br>greater | X                |
| 0910119000 | Other                               | 377.3% or 931won/kg<br>whichever is the<br>greater | X                |
| 0910121000 | Fresh or chilled                    | 377.3% or 931won/kg<br>whichever is the<br>greater | X                |
| 0910122000 | Dried                               | 377.3% or 931won/kg<br>whichever is the<br>greater | X                |
| 0910129000 | Other                               | 377.3% or 931won/kg<br>whichever is the<br>greater | X                |
| 0910200000 | Saffron                             | 8                                                  | C                |
| 0910300000 | Turmeric (curcuma)                  | 8                                                  | F                |
| 0910911000 | Curry                               | 8                                                  | F                |
| 0910919000 | Other                               | 8                                                  | F                |
| 0910991000 | Thyme; bay leaves                   | 8                                                  | B                |
| 0910999000 | Other                               | 8                                                  | F                |
| 1001110000 | Seed                                | 3                                                  | B                |
| 1001190000 | Other                               | 3                                                  | A                |
| 1001911000 | Meslin                              | 3                                                  | B                |
| 1001919000 | Other                               | 1.8                                                | A                |
| 1001991010 | Meslin                              | 3                                                  | A                |
| 1001991090 | Other                               | 0                                                  | A                |
| 1001992010 | Meslin                              | 3                                                  | A                |
| 1001992090 | Other                               | 1.8                                                | A                |
| 1001999010 | Meslin                              | 3                                                  | A                |
| 1001999090 | Other                               | 1.8                                                | A                |
| 1002100000 | Seed                                | 108.7                                              | F                |
| 1002900000 | Other                               | 3                                                  | A                |
| 1003101000 | Malting barley                      | 513                                                | X                |

| HSK 2015   | Description                       | Base Rate                                          | Staging Category |
|------------|-----------------------------------|----------------------------------------------------|------------------|
| 1003102000 | Unhulled barley                   | 324% or 326won/kg<br>whichever is the<br>greater   | X                |
| 1003103000 | Naked barley                      | 299.7% or 361won/kg<br>whichever is the<br>greater | X                |
| 1003109000 | Other                             | 299.7                                              | X                |
| 1003901000 | Malting barley                    | 513                                                | X                |
| 1003902000 | Unhulled barley                   | 324% or 326won/kg<br>whichever is the<br>greater   | X                |
| 1003903000 | Naked barley                      | 299.7% or 361won/kg<br>whichever is the<br>greater | X                |
| 1003909000 | Other                             | 299.7                                              | X                |
| 1004100000 | Seed                              | 554.8                                              | F                |
| 1004900000 | Other                             | 3                                                  | A                |
| 1005100000 | For seed                          | 328                                                | X                |
| 1005901000 | For feeding                       | 328                                                | X                |
| 1005902000 | Popcorn                           | 630                                                | X                |
| 1005909000 | Other                             | 328                                                | X                |
| 1006100000 | Rice in the husk (paddy or rough) | 513                                                | X                |
| 1006201000 | Nonglutinous                      | 513                                                | X                |
| 1006202000 | Glutinous                         | 513                                                | X                |
| 1006301000 | Nonglutinous                      | 513                                                | X                |
| 1006302000 | Glutinous                         | 513                                                | X                |
| 1006400000 | Broken rice                       | 513                                                | X                |
| 1007100000 | Seed                              | 779.4                                              | X                |
| 1007900000 | Other                             | 3                                                  | A                |
| 1008100000 | Buckwheat                         | 256.1                                              | X                |
| 1008211000 | Foxtail millet(Setalia italica)   | 18                                                 | E                |
| 1008219000 | Other                             | 3                                                  | A                |
| 1008291000 | Foxtail millet(Setalia italica)   | 3                                                  | A                |
| 1008299000 | Other                             | 3                                                  | A                |
| 1008300000 | Canary seeds                      | 3                                                  | A                |
| 1008400000 | Fonio(Digitaria spp.)             | 800.3                                              | X                |
| 1008500000 | Quinoa(Chenopodium quinoa)        | 800.3                                              | X                |
| 1008600000 | Triticale                         | 800.3                                              | X                |
| 1008900000 | Other cereals                     | 800.3                                              | X                |
| 1101001000 | Of wheat                          | 3                                                  | B                |
| 1101002000 | Of meslin                         | 5                                                  | B                |

| HSK 2015   | Description                                         | Base Rate | Staging Category |
|------------|-----------------------------------------------------|-----------|------------------|
| 1102200000 | Maize (corn) flour                                  | 5         | B                |
| 1102901000 | Barley flour                                        | 260       | X                |
| 1102902000 | Rice flour                                          | 513       | X                |
| 1102903000 | Rye flour                                           | 5         | B                |
| 1102909000 | Other                                               | 800.3     | X                |
| 1103110000 | Of wheat                                            | 288.2     | X                |
| 1103130000 | Of maize (corn)                                     | 162.9     | X                |
| 1103191000 | Of barley                                           | 260       | X                |
| 1103192000 | Of oats                                             | 554.8     | X                |
| 1103193000 | Of rice                                             | 513       | X                |
| 1103199000 | Other                                               | 800.3     | X                |
| 1103201000 | Of wheat                                            | 288.2     | X                |
| 1103202000 | Of rice                                             | 513       | X                |
| 1103203000 | Of barley                                           | 260       | X                |
| 1103209000 | Other                                               | 800.3     | X                |
| 1104120000 | Of oats                                             | 554.8     | H                |
| 1104191000 | Of rice                                             | 513       | X                |
| 1104192000 | Of barley                                           | 233       | X                |
| 1104199000 | Other                                               | 800.3     | X                |
| 1104220000 | Of oats                                             | 554.8     | X                |
| 1104230000 | Of maize (corn)                                     | 167       | X                |
| 1104291000 | Of coicis semen                                     | 800.3     | X                |
| 1104292000 | Of barley                                           | 126       | X                |
| 1104299000 | Other                                               | 800.3     | X                |
| 1104301000 | Of rice                                             | 5         | X                |
| 1104309000 | Other                                               | 5         | X                |
| 1105100000 | Flour, meal and powder                              | 304       | X                |
| 1105200000 | Flakes, granules and pellets                        | 304       | X                |
| 1106100000 | Of the dried leguminous vegetables of heading 07.13 | 8         | F                |
| 1106201000 | Of arrow roots                                      | 8         | F                |
| 1106209000 | Other                                               | 8         | F                |
| 1106300000 | Of the products of Chapter 8                        | 8         | F                |
| 1107100000 | Not roasted                                         | 269       | X                |
| 1107201000 | Smoked                                              | 269       | X                |
| 1107209000 | Other                                               | 27        | F                |
| 1108110000 | Wheat starch                                        | 50.9      | X                |

| HSK 2015   | Description                             | Base Rate                                        | Staging Category |
|------------|-----------------------------------------|--------------------------------------------------|------------------|
| 1108121000 | For food                                | 226                                              | X                |
| 1108129000 | Other                                   | 226                                              | X                |
| 1108130000 | Potato starch                           | 455                                              | X                |
| 1108141000 | For food                                | 455                                              | X                |
| 1108149000 | Other                                   | 455                                              | X                |
| 1108191000 | Of sweet potato                         | 241.2                                            | X                |
| 1108199000 | Other                                   | 800.3                                            | X                |
| 1108200000 | Inulin                                  | 800.3                                            | X                |
| 1109000000 | Wheat gluten, whether or not dried.     | 8                                                | F                |
| 1201101000 | For bean sprouts                        | 487% or 956won/kg<br>whichever is the<br>greater | X                |
| 1201109000 | Other                                   | 487% or 956won/kg<br>whichever is the<br>greater | X                |
| 1201901000 | For soya beans oil and oil cake         | 487% or 956won/kg<br>whichever is the<br>greater | X                |
| 1201902000 | For feeding                             | 487% or 956won/kg<br>whichever is the<br>greater | X                |
| 1201903000 | For bean sprouts                        | 487% or 956won/kg<br>whichever is the<br>greater | X                |
| 1201909000 | Other                                   | 487% or 956won/kg<br>whichever is the<br>greater | X                |
| 1202301000 | In shell                                | 230.5                                            | X                |
| 1202302000 | Shelled, whether or not broken          | 230.5                                            | X                |
| 1202410000 | In shell                                | 230.5                                            | X                |
| 1202420000 | Shelled, whether or not broken          | 230.5                                            | X                |
| 1203000000 | Copra.                                  | 3                                                | A                |
| 1204000000 | Linseed, whether or not broken.         | 3                                                | A                |
| 1205101000 | Seeds for fodder planting               | 0                                                | A                |
| 1205109000 | Other                                   | 10                                               | E                |
| 1205901000 | Seeds for fodder planting               | 0                                                | A                |
| 1205909000 | Other                                   | 10                                               | E                |
| 1206000000 | Sunflower seeds, whether or not broken. | 25                                               | F                |
| 1207100000 | Palm nuts and kernels                   | 3                                                | A                |
| 1207210000 | Seed                                    | 3                                                | A                |
| 1207291000 | For feeding                             | 2                                                | A                |
| 1207299000 | Other                                   | 3                                                | A                |
| 1207300000 | Castor oil seeds                        | 3                                                | A                |



| HSK 2015   | Description                                                               | Base Rate                                          | Staging Category |
|------------|---------------------------------------------------------------------------|----------------------------------------------------|------------------|
| 1207400000 | Sesamum seeds                                                             | 630% or 6,660won/kg<br>whichever is the<br>greater | X                |
| 1207500000 | Mustard seeds                                                             | 3                                                  | A                |
| 1207600000 | Safflower(Carthamus tinctorius)<br>seeds                                  | 3                                                  | A                |
| 1207700000 | Melon seeds                                                               | 3                                                  | A                |
| 1207910000 | Poppy seeds                                                               | 3                                                  | A                |
| 1207991000 | Perilla seeds                                                             | 40% or 410won/kg,<br>whichever is the<br>greater   | X                |
| 1207992000 | Shea nuts (Karite nuts)                                                   | 3                                                  | A                |
| 1207999000 | Other                                                                     | 3                                                  | A                |
| 1208100000 | Of soya beans                                                             | 3                                                  | A                |
| 1208900000 | Other                                                                     | 3                                                  | A                |
| 1209100000 | Sugar beet seeds                                                          | 0                                                  | A                |
| 1209210000 | Lucerne(alfalfa) seeds                                                    | 0                                                  | A                |
| 1209220000 | Clover(Trifolium spp.) seeds                                              | 0                                                  | A                |
| 1209230000 | Fescue seeds                                                              | 0                                                  | A                |
| 1209240000 | Kentucky blue grass(Poa pratensis<br>L.) seeds                            | 0                                                  | A                |
| 1209250000 | Rye grass(Lolium multiflorum<br>Lam., Lolium perenne L.) seeds            | 0                                                  | A                |
| 1209291000 | Lupine seed                                                               | 0                                                  | A                |
| 1209292000 | Sudan grass seed                                                          | 0                                                  | A                |
| 1209293000 | Orchard grass seeds                                                       | 0                                                  | A                |
| 1209294000 | Timothy grass seed                                                        | 0                                                  | A                |
| 1209299000 | Other                                                                     | 0                                                  | A                |
| 1209300000 | Seeds of herbaceous plants<br>cultivated principally for their<br>flowers | 0                                                  | A                |
| 1209911010 | Onion seeds                                                               | 0                                                  | A                |
| 1209911090 | Other                                                                     | 0                                                  | A                |
| 1209912000 | Radish seeds                                                              | 0                                                  | A                |
| 1209913000 | Seeds of chili peppers or sweet<br>peppers(Capsicum annuum)               | 0                                                  | A                |
| 1209914000 | Cabbage seeds                                                             | 0                                                  | A                |
| 1209915000 | Tomato seeds                                                              | 0                                                  | A                |
| 1209919000 | Other                                                                     | 0                                                  | A                |
| 1209991010 | Seeds of oak                                                              | 0                                                  | A                |
| 1209991090 | Other                                                                     | 0                                                  | A                |
| 1209992000 | Seeds of fruit trees                                                      | 0                                                  | A                |

| HSK 2015   | Description                                                       | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------|-----------|------------------|
| 1209993000 | Tobacco seed                                                      | 0         | A                |
| 1209994000 | Lawn seed                                                         | 0         | A                |
| 1209999000 | Other                                                             | 0         | A                |
| 1210100000 | Hop cones, neither ground nor powdered nor in the form of pellets | 30        | X                |
| 1210201000 | Hop cones                                                         | 30        | X                |
| 1210202000 | Lupulin                                                           | 30        | X                |
| 1211201110 | Wild-cultivated ginseng                                           | 222.8     | X                |
| 1211201190 | Other                                                             | 222.8     | X                |
| 1211201211 | Major roots                                                       | 222.8     | X                |
| 1211201219 | Other                                                             | 222.8     | X                |
| 1211201291 | Major roots                                                       | 222.8     | X                |
| 1211201299 | Other                                                             | 222.8     | X                |
| 1211201311 | Major roots                                                       | 754.3     | X                |
| 1211201319 | Other                                                             | 754.3     | X                |
| 1211201391 | Major roots                                                       | 754.3     | X                |
| 1211201399 | Other                                                             | 754.3     | X                |
| 1211202110 | Powder                                                            | 18        | X                |
| 1211202120 | Tablet or capsule                                                 | 18        | X                |
| 1211202190 | Other                                                             | 18        | X                |
| 1211202210 | Powder                                                            | 754.3     | X                |
| 1211202220 | Tablet or capsule                                                 | 754.3     | X                |
| 1211202290 | Other                                                             | 754.3     | X                |
| 1211209100 | Leaves and stems of ginseng                                       | 754.3     | X                |
| 1211209200 | Ginseng seed                                                      | 754.3     | X                |
| 1211209900 | Other                                                             | 754.3     | X                |
| 1211300000 | Coca leaf                                                         | 8         | C                |
| 1211400000 | Poppy straw                                                       | 8         | C                |
| 1211901000 | Aconiti tuber                                                     | 8         | F                |
| 1211902000 | Coptidis rhizoma                                                  | 8         | F                |
| 1211903000 | Polygalae radix                                                   | 8         | F                |
| 1211904000 | Fritillariae roylei bulbus                                        | 8         | F                |
| 1211905000 | Eucommiae cortex                                                  | 8         | F                |
| 1211906000 | Liquorice roots                                                   | 8         | F                |
| 1211909010 | Amomi semen                                                       | 8         | F                |
| 1211909020 | Zizyphi semen                                                     | 8         | F                |
| 1211909030 | Quisqualis fructus                                                | 8         | F                |

| HSK 2015   | Description                                        | Base Rate | Staging Category |
|------------|----------------------------------------------------|-----------|------------------|
| 1211909040 | Longanae arillus                                   | 8         | F                |
| 1211909050 | Crataegi fructus                                   | 8         | F                |
| 1211909060 | Nelumbo semen                                      | 8         | F                |
| 1211909070 | Pepper mint                                        | 8         | F                |
| 1211909080 | Japanese pepper                                    | 8         | F                |
| 1211909091 | Dried platycodon grandiflorum                      | 8         | X                |
| 1211909092 | Barbary wolfberry fruit (Lycium chinese Mill)      | 8         | F                |
| 1211909093 | Chinese magnolia fruit(Schisandra chinensis Baill) | 8         | F                |
| 1211909099 | Other                                              | 8         | B                |
| 1212211010 | Dried                                              | 20        | F                |
| 1212211020 | Chilled                                            | 20        | F                |
| 1212211030 | Frozen                                             | 10        | F                |
| 1212211090 | Other                                              | 20        | F                |
| 1212212010 | Dried                                              | 20        | F                |
| 1212212020 | Salted                                             | 20        | F                |
| 1212212030 | Chilled                                            | 20        | E                |
| 1212212040 | Frozen                                             | 45        | E                |
| 1212212090 | Other                                              | 20        | E                |
| 1212213010 | Dried                                              | 20        | C                |
| 1212213020 | Chilled                                            | 20        | C                |
| 1212213030 | Frozen                                             | 45        | C                |
| 1212213090 | Other                                              | 20        | C                |
| 1212214010 | Fresh                                              | 20        | C                |
| 1212214020 | Chilled                                            | 20        | C                |
| 1212214030 | Frozen                                             | 45        | C                |
| 1212214090 | Other                                              | 20        | C                |
| 1212215010 | Salted                                             | 20        | F                |
| 1212215020 | Chilled                                            | 20        | E                |
| 1212215030 | Frozen                                             | 45        | E                |
| 1212215090 | Other                                              | 20        | E                |
| 1212216010 | Frozen                                             | 45        | C                |
| 1212216090 | Other                                              | 20        | C                |
| 1212217011 | Frozen                                             | 45        | C                |
| 1212217019 | Other                                              | 20        | C                |
| 1212217021 | Frozen                                             | 45        | C                |
| 1212217029 | Other                                              | 20        | C                |

| <b>HSK 2015</b> | <b>Description</b> | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|--------------------|------------------|-------------------------|
| 1212217031      | Frozen             | 45               | C                       |
| 1212217039      | Other              | 20               | C                       |
| 1212218011      | Frozen             | 45               | C                       |
| 1212218019      | Other              | 20               | C                       |
| 1212218021      | Frozen             | 45               | C                       |
| 1212218029      | Other              | 20               | C                       |
| 1212218031      | Frozen             | 45               | C                       |
| 1212218039      | Other              | 20               | C                       |
| 1212219011      | Frozen             | 45               | C                       |
| 1212219019      | Other              | 20               | C                       |
| 1212219091      | Frozen             | 45               | C                       |
| 1212219099      | Other              | 20               | C                       |
| 1212291010      | Frozen             | 10               | E                       |
| 1212291090      | Other              | 20               | E                       |
| 1212292010      | Frozen             | 45               | D                       |
| 1212292090      | Other              | 20               | D                       |
| 1212293010      | Frozen             | 45               | C                       |
| 1212293090      | Other              | 20               | C                       |
| 1212294010      | Frozen             | 45               | C                       |
| 1212294090      | Other              | 20               | C                       |
| 1212295010      | Frozen             | 45               | D                       |
| 1212295090      | Other              | 20               | D                       |
| 1212296010      | Frozen             | 45               | C                       |
| 1212296090      | Other              | 20               | C                       |
| 1212297011      | Frozen             | 45               | C                       |
| 1212297019      | Other              | 20               | C                       |
| 1212297021      | Frozen             | 45               | C                       |
| 1212297029      | Other              | 20               | C                       |
| 1212297031      | Frozen             | 45               | C                       |
| 1212297039      | Other              | 20               | C                       |
| 1212298011      | Frozen             | 45               | C                       |
| 1212298019      | Other              | 20               | C                       |
| 1212298021      | Frozen             | 45               | C                       |
| 1212298029      | Other              | 20               | C                       |
| 1212298031      | Frozen             | 45               | C                       |
| 1212298039      | Other              | 20               | C                       |
| 1212299011      | Frozen             | 45               | C                       |

| HSK 2015   | Description                                                                                                  | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 1212299019 | Other                                                                                                        | 20        | C                |
| 1212299091 | Frozen                                                                                                       | 45        | C                |
| 1212299099 | Other                                                                                                        | 20        | C                |
| 1212910000 | Sugar beet                                                                                                   | 3         | E                |
| 1212920000 | Locust beans(carob)                                                                                          | 20        | X                |
| 1212930000 | Sugar cane                                                                                                   | 3         | F                |
| 1212940000 | Chicory roots                                                                                                | 8         | C                |
| 1212992000 | Tuber of kuyaku                                                                                              | 8         | F                |
| 1212993000 | Pollen                                                                                                       | 8         | F                |
| 1212996000 | Apricot, peach (including nectarine)<br>or plum stones and kernels                                           | 8         | F                |
| 1212999000 | Other                                                                                                        | 8         | A                |
| 1213000000 | Cereal straw and husks, unprepared,<br>whether or not chopped, ground,<br>pressed or in the form of pellets. | 8         | F                |
| 1214101000 | For feeding                                                                                                  | 1         | A                |
| 1214109000 | Other                                                                                                        | 10        | A                |
| 1214901000 | Fodder roots                                                                                                 | 100.5     | X                |
| 1214909011 | For feeding                                                                                                  | 1         | A                |
| 1214909019 | Other                                                                                                        | 18        | A                |
| 1214909090 | Other                                                                                                        | 100.5     | X                |
| 1301200000 | Gum Arabic                                                                                                   | 3         | A                |
| 1301901000 | Oleoresins                                                                                                   | 3         | F                |
| 1301902010 | Shellac                                                                                                      | 3         | A                |
| 1301902090 | Other                                                                                                        | 3         | A                |
| 1301909000 | Other                                                                                                        | 3         | C                |
| 1302110000 | Opium                                                                                                        | 8         | C                |
| 1302120000 | Of liquorice                                                                                                 | 8         | C                |
| 1302130000 | Of hops                                                                                                      | 30        | X                |
| 1302191110 | White ginseng extract                                                                                        | 20        | X                |
| 1302191120 | White ginseng extract powder                                                                                 | 20        | X                |
| 1302191190 | Other                                                                                                        | 20        | X                |
| 1302191210 | Red ginseng extract                                                                                          | 754.3     | X                |
| 1302191220 | Red ginseng extract powder                                                                                   | 754.3     | X                |
| 1302191290 | Other                                                                                                        | 754.3     | X                |
| 1302191900 | Other                                                                                                        | 20        | X                |
| 1302192000 | Cashew nut shell liquid                                                                                      | 8         | F                |
| 1302193000 | Natural lacquer                                                                                              | 8         | F                |

| HSK 2015   | Description                                                                                                   | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 1302199010 | Saps and extracts of aloes                                                                                    | 8         | C                |
| 1302199020 | Cola extract                                                                                                  | 8         | F                |
| 1302199031 | Angelicae Gigantis Radix Extract(Angelica gigas, Angelica acutiloba)                                          | 8         | C                |
| 1302199032 | Schisandrae Fructus Extract(Schisandra chinensis)                                                             | 8         | C                |
| 1302199033 | Paeoniae Radix Extract (Paeonia lactiflora, Paeonia japonica, Paeonia obovata)                                | 8         | C                |
| 1302199034 | Cnidii Rhizoma Extract(Cnidium officinale, Ligusticum chuanxiong)                                             | 8         | C                |
| 1302199035 | Astragali Radix Extract(Astragalus membranaceus, Astragalus mongholicus)                                      | 8         | C                |
| 1302199039 | Other                                                                                                         | 8         | C                |
| 1302199091 | Vanilla oleoresin or vanilla extract                                                                          | 8         | F                |
| 1302199099 | Other                                                                                                         | 8         | C                |
| 1302200000 | Pectic substances, pectinates and pectates                                                                    | 8         | F                |
| 1302311000 | Agar-agar in stripe form                                                                                      | 8         | C                |
| 1302312000 | Agar-agar, powdered                                                                                           | 8         | C                |
| 1302319000 | Other                                                                                                         | 8         | C                |
| 1302320000 | Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds | 8         | C                |
| 1302390000 | Other                                                                                                         | 8         | F                |
| 1401101000 | Bamboos, phyllostachys                                                                                        | 8         | F                |
| 1401102000 | Raw bamboos                                                                                                   | 8         | F                |
| 1401109000 | Other                                                                                                         | 8         | F                |
| 1401201000 | Split or drawn                                                                                                | 8         | E                |
| 1401209000 | Other                                                                                                         | 8         | E                |
| 1401901000 | Bark of arrow root's stems                                                                                    | 8         | F                |
| 1401909000 | Other                                                                                                         | 8         | F                |
| 1404200000 | Cotton linters                                                                                                | 3         | A                |
| 1404901000 | Hard seeds, pips, hulls and nuts, of a kind used for carving (for example, corozo)                            | 3         | F                |
| 1404902010 | Bark of paper mulberry                                                                                        | 3         | F                |
| 1404902020 | Bark of edgeworthia papyriferu                                                                                | 3         | F                |
| 1404902090 | Other                                                                                                         | 3         | F                |
| 1404903010 | Leaves of quercus dentata                                                                                     | 5         | F                |
| 1404903020 | Leaves of smilax china                                                                                        | 5         | F                |

| HSK 2015   | Description                                                                                                                                                                                     | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 1404903090 | Other                                                                                                                                                                                           | 5         | F                |
| 1404904000 | Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material | 3         | F                |
| 1404905000 | Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles                              | 3         | A                |
| 1404906010 | Gall nuts                                                                                                                                                                                       | 3         | F                |
| 1404906020 | Almond hulls                                                                                                                                                                                    | 3         | F                |
| 1404906090 | Other                                                                                                                                                                                           | 3         | F                |
| 1404909000 | Other                                                                                                                                                                                           | 3         | F                |
| 1501101000 | Of an acid value not exceeding 1                                                                                                                                                                | 3         | A                |
| 1501109000 | Other                                                                                                                                                                                           | 3         | A                |
| 1501201000 | Of an acid value not exceeding 1                                                                                                                                                                | 3         | A                |
| 1501209000 | Other                                                                                                                                                                                           | 3         | A                |
| 1501900000 | Other                                                                                                                                                                                           | 3         | A                |
| 1502101010 | Of a acid value not exceeding 2                                                                                                                                                                 | 2         | A                |
| 1502101090 | Other                                                                                                                                                                                           | 2         | A                |
| 1502109000 | Other                                                                                                                                                                                           | 3         | A                |
| 1502901010 | Of a acid value not exceeding 2                                                                                                                                                                 | 2         | A                |
| 1502901090 | Other                                                                                                                                                                                           | 2         | A                |
| 1502909000 | Other                                                                                                                                                                                           | 3         | A                |
| 1503002000 | Lard-oil                                                                                                                                                                                        | 3         | A                |
| 1503009000 | Other                                                                                                                                                                                           | 3         | A                |
| 1504101000 | Sharks' liver oil and its fractions                                                                                                                                                             | 3         | C                |
| 1504109000 | Other                                                                                                                                                                                           | 3         | C                |
| 1504200000 | Fats and oils and their fractions, of fish, other than liver oils.                                                                                                                              | 3         | C                |
| 1504301000 | Whale oil and its fractions                                                                                                                                                                     | 3         | C                |
| 1504309000 | Other                                                                                                                                                                                           | 3         | C                |
| 1505001000 | Wool grease, crude                                                                                                                                                                              | 3         | A                |
| 1505009000 | Other                                                                                                                                                                                           | 3         | A                |
| 1506001000 | Neat's foot oil and its fractions                                                                                                                                                               | 3         | A                |
| 1506009000 | Other                                                                                                                                                                                           | 3         | A                |
| 1507101000 | For food                                                                                                                                                                                        | 5         | F                |
| 1507102000 | For manufacturing biodiesel                                                                                                                                                                     | 5         | F                |

| HSK 2015   | Description                                                                                                                                                                                            | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 1507109000 | Other                                                                                                                                                                                                  | 5         | G                |
| 1507901010 | For food                                                                                                                                                                                               | 5         | X                |
| 1507901020 | For manufacturing biodiesel                                                                                                                                                                            | 5         | F                |
| 1507901090 | Other                                                                                                                                                                                                  | 5         | F                |
| 1507909000 | Other                                                                                                                                                                                                  | 5         | F                |
| 1508100000 | Crude oil                                                                                                                                                                                              | 27        | X                |
| 1508901000 | Refined oil                                                                                                                                                                                            | 27        | X                |
| 1508909000 | Other                                                                                                                                                                                                  | 27        | X                |
| 1509100000 | Virgin                                                                                                                                                                                                 | 5         | C                |
| 1509900000 | Other                                                                                                                                                                                                  | 5         | F                |
| 1510000000 | Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09. | 5         | F                |
| 1511100000 | Crude oil                                                                                                                                                                                              | 3         | A                |
| 1511901000 | Palm olein                                                                                                                                                                                             | 2         | A                |
| 1511902000 | Palm stearin                                                                                                                                                                                           | 2         | A                |
| 1511909000 | Other                                                                                                                                                                                                  | 2         | A                |
| 1512111000 | Sunflower-seed oil                                                                                                                                                                                     | 5         | F                |
| 1512112000 | Safflower oil                                                                                                                                                                                          | 5         | F                |
| 1512191010 | Sunflower-seed oil                                                                                                                                                                                     | 5         | F                |
| 1512191020 | Safflower oil                                                                                                                                                                                          | 5         | F                |
| 1512199010 | Sunflower-seed oil                                                                                                                                                                                     | 5         | F                |
| 1512199020 | Safflower oil                                                                                                                                                                                          | 5         | F                |
| 1512210000 | Crude oil, whether or not gossypol has been removed                                                                                                                                                    | 5         | C                |
| 1512291000 | Refined oil                                                                                                                                                                                            | 5         | C                |
| 1512299000 | Other                                                                                                                                                                                                  | 5         | C                |
| 1513110000 | Crude oil                                                                                                                                                                                              | 3         | A                |
| 1513191000 | Refined oil                                                                                                                                                                                            | 3         | A                |
| 1513199000 | Other                                                                                                                                                                                                  | 3         | A                |
| 1513211000 | Palm kernel oil                                                                                                                                                                                        | 5         | B                |
| 1513212000 | Babassu oil                                                                                                                                                                                            | 8         | B                |
| 1513291010 | Palm kernel oil                                                                                                                                                                                        | 5         | B                |
| 1513291020 | Babassu oil                                                                                                                                                                                            | 8         | B                |
| 1513299000 | Other                                                                                                                                                                                                  | 8         | B                |
| 1514110000 | Crude oil                                                                                                                                                                                              | 5         | X                |



| HSK 2015   | Description                              | Base Rate                                              | Staging Category |
|------------|------------------------------------------|--------------------------------------------------------|------------------|
| 1514191000 | Refined oil                              | 5                                                      | X                |
| 1514199000 | Other                                    | 5                                                      | F                |
| 1514911000 | Other Rape oil or colza oil              | 5                                                      | X                |
| 1514912000 | Mustard oil                              | 5                                                      | E                |
| 1514991010 | Other Rape oil or colza oil              | 5                                                      | E                |
| 1514991020 | Mustard oil                              | 5                                                      | E                |
| 1514999000 | Other                                    | 5                                                      | E                |
| 1515110000 | Crude oil                                | 5                                                      | C                |
| 1515190000 | Other                                    | 5                                                      | C                |
| 1515210000 | Crude oil                                | 5                                                      | E                |
| 1515290000 | Other                                    | 5                                                      | F                |
| 1515300000 | Castor oil and its fractions             | 5                                                      | C                |
| 1515500000 | Sesame oil and its fractions             | 630% or<br>12,060won/kg<br>whichever is the<br>greater | X                |
| 1515901000 | Perilla oil and its fractions            | 36                                                     | X                |
| 1515909010 | Rice bran oil and its fractions          | 5                                                      | F                |
| 1515909020 | Camellia oil and its fractions           | 8                                                      | F                |
| 1515909030 | Joboba oil and its fractions             | 8                                                      | F                |
| 1515909040 | Tung oil and its fractions               | 8                                                      | F                |
| 1515909090 | Other                                    | 5                                                      | C                |
| 1516101000 | Beef tallow and its fractions            | 8                                                      | F                |
| 1516102000 | Whale oil and its fractions              | 8                                                      | C                |
| 1516109000 | Other                                    | 8                                                      | F                |
| 1516201010 | Peanut oil and its fraction              | 36                                                     | X                |
| 1516201020 | Sunflower seed oil and its fraction      | 36                                                     | X                |
| 1516201030 | Rape or colza oil and its fraction       | 36                                                     | X                |
| 1516201040 | Perilla oil and its fraction             | 36                                                     | X                |
| 1516201050 | Sesame oil and its fraction              | 36                                                     | X                |
| 1516202010 | Coconut (copra) oil and its fraction     | 8                                                      | F                |
| 1516202020 | Palm oil and its fraction                | 8                                                      | F                |
| 1516202030 | Maize oil and its fraction               | 8                                                      | F                |
| 1516202040 | Cotton seed oil and its fraction         | 8                                                      | F                |
| 1516202050 | Soya-bean oil and its fraction           | 8                                                      | F                |
| 1516202090 | Other                                    | 8                                                      | C                |
| 1517100000 | Margarine, excluding liquid<br>margarine | 8                                                      | F                |
| 1517901000 | Imitation lard                           | 8                                                      | F                |

| HSK 2015   | Description                                         | Base Rate | Staging Category |
|------------|-----------------------------------------------------|-----------|------------------|
| 1517902000 | Shortening                                          | 8         | F                |
| 1517909000 | Other                                               | 8         | C                |
| 1518001000 | Dehydrated castor oil                               | 8         | F                |
| 1518002000 | Epoxidised soya-bean oil                            | 8         | F                |
| 1518009010 | For feeding                                         | 5         | F                |
| 1518009090 | Other                                               | 8         | F                |
| 1520000000 | Glycerol, crude; glycerol waters and glycerol lyes. | 8         | C                |
| 1521101000 | Carnauba wax                                        | 8         | C                |
| 1521102000 | Palm wax                                            | 8         | C                |
| 1521109000 | Other                                               | 8         | C                |
| 1521901000 | Spermaceti                                          | 8         | C                |
| 1521902000 | Beeswax                                             | 8         | C                |
| 1521909000 | Other                                               | 8         | C                |
| 1522001010 | Natural                                             | 8         | F                |
| 1522001090 | Other                                               | 8         | F                |
| 1522009000 | Other                                               | 8         | F                |
| 1601001000 | Sausages                                            | 18        | F                |
| 1601009000 | Other                                               | 30        | X                |
| 1602100000 | Homogenised preparations                            | 30        | X                |
| 1602201000 | In airtight containers                              | 30        | F                |
| 1602209000 | Other                                               | 30        | F                |
| 1602311000 | In airtight containers                              | 30        | F                |
| 1602319000 | Other                                               | 30        | F                |
| 1602321010 | Samge-tang <sup>(k)</sup>                           | 30        | X                |
| 1602321090 | Other                                               | 30        | X                |
| 1602329000 | Other                                               | 30        | X                |
| 1602391000 | In airtight containers                              | 30        | X                |
| 1602399000 | Other                                               | 30        | X                |
| 1602411000 | In airtight containers                              | 30        | X                |
| 1602419000 | Other                                               | 27        | X                |
| 1602421000 | In airtight containers                              | 30        | X                |
| 1602429000 | Other                                               | 27        | X                |
| 1602491000 | In airtight containers                              | 30        | X                |
| 1602499000 | Other                                               | 27        | X                |
| 1602501000 | In airtight containers                              | 72        | X                |
| 1602509000 | Other                                               | 72        | X                |

| <b>HSK 2015</b> | <b>Description</b>     | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|------------------------|------------------|-------------------------|
| 1602901000      | In airtight containers | 30               | X                       |
| 1602909000      | Other                  | 30               | X                       |
| 1603001000      | Meat extracts          | 30               | X                       |
| 1603002000      | Meat juices            | 30               | X                       |
| 1603003000      | Fish extracts          | 30               | C                       |
| 1603004000      | Fish juices            | 30               | C                       |
| 1603009000      | Other                  | 30               | E                       |
| 1604111000      | In airtight containers | 20               | B                       |
| 1604119000      | Other                  | 20               | B                       |
| 1604121000      | In airtight containers | 20               | D                       |
| 1604129000      | Other                  | 20               | E                       |
| 1604131000      | In airtight containers | 20               | C                       |
| 1604139000      | Other                  | 20               | C                       |
| 1604141011      | In oil                 | 20               | B                       |
| 1604141012      | Boiled                 | 20               | B                       |
| 1604141019      | Other                  | 20               | B                       |
| 1604141021      | In oil                 | 20               | G                       |
| 1604141022      | Boiled                 | 20               | G                       |
| 1604141029      | Other                  | 20               | G                       |
| 1604141031      | In oil                 | 20               | B                       |
| 1604141032      | Boiled                 | 20               | B                       |
| 1604141039      | Other                  | 20               | G                       |
| 1604149000      | Other                  | 20               | C                       |
| 1604151000      | In airtight containers | 20               | F                       |
| 1604159000      | Other                  | 20               | F                       |
| 1604161000      | In airtight containers | 20               | F                       |
| 1604169000      | Other                  | 20               | F                       |
| 1604171000      | In airtight containers | 20               | E                       |
| 1604179000      | Other                  | 20               | E                       |
| 1604191010      | Saury                  | 20               | D                       |
| 1604191020      | Horse mackerel         | 20               | F                       |
| 1604191090      | Other                  | 20               | F                       |
| 1604199010      | Jerk filefish          | 20               | C                       |
| 1604199090      | Other                  | 20               | F                       |
| 1604201000      | Fish pastes            | 20               | D                       |
| 1604202000      | Fish marinade          | 20               | D                       |
| 1604203000      | Fish sausages          | 20               | D                       |

| <b>HSK 2015</b> | <b>Description</b>     | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|------------------------|------------------|-------------------------|
| 1604204010      | Of crab flavor         | 20               | D                       |
| 1604204090      | Other                  | 20               | D                       |
| 1604209000      | Other                  | 20               | D                       |
| 1604310000      | Caviar                 | 20               | C                       |
| 1604320000      | Caviar substitutes     | 20               | C                       |
| 1605101010      | In airtight containers | 20               | D                       |
| 1605101091      | Red snow crab meat     | 20               | F                       |
| 1605101099      | Other                  | 20               | D                       |
| 1605109000      | Other                  | 20               | C                       |
| 1605211000      | Breaded                | 20               | X                       |
| 1605219000      | Other                  | 20               | X                       |
| 1605290000      | Other                  | 20               | B                       |
| 1605301000      | In airtight containers | 20               | C                       |
| 1605309000      | Other                  | 20               | C                       |
| 1605401000      | In airtight containers | 20               | C                       |
| 1605409000      | Other                  | 20               | C                       |
| 1605511000      | In airtight containers | 20               | X                       |
| 1605519000      | Other                  | 20               | G                       |
| 1605521000      | In airtight containers | 20               | D                       |
| 1605529000      | Other                  | 20               | E                       |
| 1605531000      | In airtight containers | 20               | E                       |
| 1605539000      | Other                  | 20               | E                       |
| 1605541010      | In airtight containers | 20               | C                       |
| 1605541090      | Other                  | 20               | C                       |
| 1605542010      | In airtight containers | 20               | F                       |
| 1605542091      | Seasoned squid         | 20               | X                       |
| 1605542099      | Other                  | 20               | X                       |
| 1605551000      | In airtight containers | 20               | F                       |
| 1605559000      | Other                  | 20               | G                       |
| 1605561010      | In airtight containers | 20               | C                       |
| 1605561090      | Other                  | 20               | G                       |
| 1605562010      | In airtight containers | 20               | C                       |
| 1605562090      | Other                  | 20               | C                       |
| 1605569010      | In airtight containers | 20               | F                       |
| 1605569090      | Other                  | 20               | G                       |
| 1605571000      | In airtight containers | 20               | E                       |
| 1605579000      | Other                  | 20               | E                       |

| HSK 2015   | Description                                               | Base Rate | Staging Category |
|------------|-----------------------------------------------------------|-----------|------------------|
| 1605581000 | In airtight containers                                    | 20        | C                |
| 1605589000 | Other                                                     | 20        | C                |
| 1605591010 | In airtight containers                                    | 20        | C                |
| 1605591090 | Other                                                     | 20        | C                |
| 1605592010 | In airtight containers                                    | 20        | F                |
| 1605592090 | Other                                                     | 20        | G                |
| 1605599010 | In airtight containers                                    | 20        | C                |
| 1605599090 | Other                                                     | 20        | C                |
| 1605611000 | In airtight containers                                    | 20        | E                |
| 1605619000 | Other                                                     | 20        | X                |
| 1605621000 | In airtight containers                                    | 20        | C                |
| 1605629000 | Other                                                     | 20        | C                |
| 1605631000 | In airtight containers                                    | 20        | C                |
| 1605639000 | Other                                                     | 20        | C                |
| 1605691000 | In airtight containers                                    | 20        | C                |
| 1605699000 | Other                                                     | 20        | C                |
| 1701121000 | Of a polarization not exceeding 98.5°                     | 3         | D                |
| 1701122000 | Of a polarization exceeding 98.5°                         | 3         | D                |
| 1701130000 | Cane sugar specified in Subheading Note 2 to this Chapter | 3         | B                |
| 1701141000 | Of a polarization not exceeding 98.5°                     | 3         | C                |
| 1701142000 | Of a polarization exceeding 98.5°                         | 3         | A                |
| 1701910000 | Containing added flavouring or colouring matter           | 30        | X                |
| 1701990000 | Other                                                     | 30        | H                |
| 1702111000 | Lactose                                                   | 49.5      | X                |
| 1702119000 | Lactose syrup                                             | 20        | X                |
| 1702191000 | Lactose                                                   | 49.5      | X                |
| 1702199000 | Lactose Syrup                                             | 20        | X                |
| 1702201000 | Maple sugar                                               | 8         | F                |
| 1702202000 | Maple syrup                                               | 8         | F                |
| 1702301000 | Glucose                                                   | 8         | E                |
| 1702302000 | Glucose syrup                                             | 8         | E                |
| 1702401000 | Glucose                                                   | 8         | E                |
| 1702402000 | Glucose syrup                                             | 8         | E                |
| 1702500000 | Chemically pure fructose                                  | 8         | E                |
| 1702601000 | Fructose                                                  | 8         | E                |

| <b>HSK 2015</b> | <b>Description</b>                                                   | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|----------------------------------------------------------------------|------------------|-------------------------|
| 1702602000      | Fructose syrup                                                       | 8                | E                       |
| 1702901000      | Artificial honey                                                     | 243              | X                       |
| 1702902000      | Caramel                                                              | 8                | F                       |
| 1702903000      | Maltose                                                              | 8                | F                       |
| 1702909000      | Other                                                                | 8                | C                       |
| 1703101000      | For use in manufacturing spirits                                     | 3                | A                       |
| 1703109000      | Other                                                                | 3                | A                       |
| 1703901000      | For use in manufacturing spirits                                     | 3                | A                       |
| 1703909000      | Other                                                                | 3                | A                       |
| 1704100000      | Chewing gum, whether or not sugar-coated                             | 8                | B                       |
| 1704901000      | Liquorice extract, not put up as confectionery                       | 8                | C                       |
| 1704902010      | Drops                                                                | 8                | C                       |
| 1704902020      | Caramels                                                             | 8                | C                       |
| 1704902090      | Other                                                                | 8                | C                       |
| 1704909000      | Other                                                                | 8                | C                       |
| 1801001000      | Raw                                                                  | 2                | A                       |
| 1801002000      | Roasted                                                              | 8                | C                       |
| 1802001000      | Cocoa shells, husks and skins                                        | 8                | C                       |
| 1802009000      | Other                                                                | 8                | C                       |
| 1803100000      | Not defatted                                                         | 5                | B                       |
| 1803200000      | Wholly or partly defatted                                            | 5                | B                       |
| 1804000000      | Cocoa butter, fat and oil.                                           | 5                | B                       |
| 1805000000      | Cocoa powder, not containing added sugar or other sweetening matter. | 5                | B                       |
| 1806100000      | Cocoa powder, containing added sugar or other sweetening matter      | 8                | C                       |
| 1806201000      | Chocolate and chocolate confectionery                                | 8                | C                       |
| 1806209010      | Cocoa preparation containing 50 % or more by weight of milk powder   | 8                | C                       |
| 1806209090      | Other                                                                | 8                | C                       |
| 1806311000      | Chocolate and chocolate confectionery                                | 8                | C                       |
| 1806319000      | Other                                                                | 8                | C                       |
| 1806321000      | Chocolate and chocolate confectionery                                | 8                | C                       |
| 1806329000      | Other                                                                | 8                | C                       |
| 1806901000      | Chocolate and chocolate confectionery                                | 8                | C                       |
| 1806902111      | Of prepared dry-milk                                                 | 36               | E                       |

| HSK 2015   | Description                                                                         | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------|-----------|------------------|
| 1806902119 | Other                                                                               | 40        | E                |
| 1806902191 | Of oatmeal                                                                          | 8         | D                |
| 1806902199 | Other                                                                               | 8         | D                |
| 1806902210 | Of barley flour                                                                     | 8         | F                |
| 1806902290 | Other                                                                               | 513       | X                |
| 1806902910 | Of malt extract                                                                     | 30        | G                |
| 1806902920 | Of food preparations of goods of headings 04.01 to 04.04                            | 36        | F                |
| 1806902991 | Of oatmeal                                                                          | 8         | D                |
| 1806902992 | Of barley flour                                                                     | 8         | F                |
| 1806902999 | Other                                                                               | 513       | X                |
| 1806903010 | Of prepared foods obtained by the swelling or roasting of cereals or cereal product | 5.4       | D                |
| 1806903091 | Rice in grain form                                                                  | 8         | X                |
| 1806903099 | Other                                                                               | 8         | D                |
| 1806909010 | Cocoa preparation containing 50 % or more by weight of milk powder                  | 8         | D                |
| 1806909090 | Other                                                                               | 8         | D                |
| 1901101010 | Prepared dry milk                                                                   | 36        | X                |
| 1901101090 | Other                                                                               | 40        | X                |
| 1901109010 | Of oatmeal                                                                          | 8         | F                |
| 1901109090 | Other                                                                               | 8         | F                |
| 1901201000 | Of rice flour                                                                       | 513       | X                |
| 1901202000 | Of barley flour                                                                     | 8         | F                |
| 1901209000 | Other                                                                               | 513       | X                |
| 1901901000 | Malt extract                                                                        | 30        | X                |
| 1901902010 | Of a fat content, by weight, not exceeding 30 %                                     | 36        | X                |
| 1901902020 | Of a fat content, by weight, exceeding 30 %                                         | 36        | X                |
| 1901909010 | Oat meal                                                                            | 8         | C                |
| 1901909091 | Of rice flour                                                                       | 513       | X                |
| 1901909092 | Of barley flour                                                                     | 8         | F                |
| 1901909099 | Other                                                                               | 513       | X                |
| 1902111000 | Spaghetti                                                                           | 5         | F                |
| 1902112000 | Macaroni                                                                            | 5         | F                |
| 1902119000 | Other                                                                               | 5         | F                |
| 1902191000 | Noodles                                                                             | 5         | F                |

| HSK 2015   | Description                                                   | Base Rate                                       | Staging Category |
|------------|---------------------------------------------------------------|-------------------------------------------------|------------------|
| 1902192000 | Chinese vermicelli                                            | 26% or 206won/kg<br>whichever is the<br>greater | X                |
| 1902193000 | Naeng-myun <sup>(k)</sup>                                     | 5                                               | F                |
| 1902199000 | Other                                                         | 5                                               | B                |
| 1902200000 | Stuffed pasta, whether or not<br>cooked or otherwise prepared | 5                                               | F                |
| 1902301010 | Ramen <sup>(k)</sup>                                          | 5                                               | A                |
| 1902301090 | Other                                                         | 5                                               | F                |
| 1902309000 | Other                                                         | 5                                               | F                |
| 1902400000 | Couscous                                                      | 5                                               | A                |
| 1903001000 | Tapioca                                                       | 8                                               | C                |
| 1903009000 | Other                                                         | 8                                               | C                |
| 1904101000 | Corn flakes                                                   | 5.4                                             | E                |
| 1904102000 | Corn chip                                                     | 5.4                                             | E                |
| 1904103000 | Puffed rice                                                   | 5.4                                             | E                |
| 1904109000 | Other                                                         | 5.4                                             | A                |
| 1904201000 | Of Musli type preparations                                    | 45                                              | X                |
| 1904209000 | Other                                                         | 5.4                                             | E                |
| 1904300000 | Bulgur wheat                                                  | 8                                               | E                |
| 1904901010 | Steamed or boiled rice                                        | 50                                              | X                |
| 1904901090 | Other                                                         | 8                                               | X                |
| 1904909000 | Other                                                         | 8                                               | E                |
| 1905100000 | Crispbread                                                    | 8                                               | C                |
| 1905200000 | Gingerbread and the like                                      | 8                                               | F                |
| 1905310000 | Sweet biscuits                                                | 8                                               | C                |
| 1905320000 | Waffles and wafers                                            | 8                                               | C                |
| 1905400000 | Rusks, toasted bread and similar<br>toasted products          | 8                                               | F                |
| 1905901010 | Bread                                                         | 8                                               | C                |
| 1905901020 | Ship's biscuits                                               | 8                                               | F                |
| 1905901030 | Pastries and cakes                                            | 8                                               | C                |
| 1905901040 | Biscuits, cookies and crackers                                | 5                                               | C                |
| 1905901050 | Bakers' wares of rice                                         | 8                                               | F                |
| 1905901090 | Other                                                         | 8                                               | C                |
| 1905909010 | Empty cachets of a kind suitable for<br>pharmaceutical use    | 8                                               | F                |
| 1905909020 | Rice paper                                                    | 8                                               | F                |
| 1905909090 | Other                                                         | 8                                               | C                |
| 2001100000 | Cucumbers and gherkins                                        | 30                                              | F                |



| HSK 2015   | Description                                        | Base Rate | Staging Category |
|------------|----------------------------------------------------|-----------|------------------|
| 2001901000 | Fruit and nuts                                     | 30        | C                |
| 2001909010 | Shallots                                           | 30        | F                |
| 2001909020 | Tomatoes                                           | 30        | C                |
| 2001909030 | Cauliflower                                        | 30        | C                |
| 2001909040 | Sweet corn                                         | 30        | E                |
| 2001909050 | Rakkyo                                             | 30        | X                |
| 2001909060 | Garlic                                             | 30        | X                |
| 2001909070 | Onions                                             | 30        | X                |
| 2001909090 | Other                                              | 30        | C                |
| 2002100000 | Tomatoes, whole or in pieces                       | 8         | F                |
| 2002901000 | Tomato paste (of a soluble solid, of 24 % or more) | 5         | A                |
| 2002909000 | Other                                              | 8         | E                |
| 2003104000 | Cultivated mushrooms (Agaricus bisporus)           | 20        | F                |
| 2003109000 | Other                                              | 20        | F                |
| 2003901000 | Oak Mushrooms                                      | 20        | X                |
| 2003902000 | Pine Mushrooms                                     | 20        | X                |
| 2003903000 | Truffles                                           | 20        | X                |
| 2003909000 | Other                                              | 20        | F                |
| 2004100000 | Potatoes                                           | 18        | X                |
| 2004901000 | Sweet corn                                         | 30        | F                |
| 2004909000 | Other                                              | 30        | X                |
| 2005101000 | Pureed corn for infant                             | 20        | F                |
| 2005109000 | Other                                              | 20        | F                |
| 2005201000 | Croquettes prepared from flakes                    | 20        | X                |
| 2005209000 | Other                                              | 20        | X                |
| 2005400000 | Peas (Pisum sativum)                               | 20        | D                |
| 2005511000 | Of small green beans                               | 20        | X                |
| 2005512000 | Of small red beans                                 | 20        | X                |
| 2005519000 | Other                                              | 20        | X                |
| 2005591000 | Of small green beans                               | 20        | X                |
| 2005592000 | Of small red beans                                 | 20        | H                |
| 2005599000 | Other                                              | 20        | H                |
| 2005600000 | Asparagus                                          | 20        | X                |
| 2005700000 | Olives                                             | 20        | F                |
| 2005800000 | Sweet corn (Zea mays var. saccharata)              | 15        | F                |
| 2005910000 | Bamboo shoots                                      | 20        | X                |

| HSK 2015   | Description                                                                                                                                            | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 2005991000 | Kim-chi(㊦)                                                                                                                                             | 20        | F                |
| 2005992000 | Sauerkraut                                                                                                                                             | 20        | X                |
| 2005993000 | Aster(Aster Scaber Thunb., Aster Tataricus L. f., Ligularia Fischeri (Ledeb.) Turcz., Solidago Virgaurea Subsp. Asiatica Kitam. ex Hara var. Asiatica) | 20        | X                |
| 2005994000 | Korean thistle(Cirsium Setidens (Dunn) Nakai)                                                                                                          | 20        | X                |
| 2005999000 | Other                                                                                                                                                  | 20        | G                |
| 2006001000 | Marrons glacés                                                                                                                                         | 30        | X                |
| 2006002000 | Pineapples                                                                                                                                             | 30        | X                |
| 2006003000 | Ginger                                                                                                                                                 | 30        | X                |
| 2006004000 | Lotus roots                                                                                                                                            | 30        | F                |
| 2006005000 | Peas (Pisum sativum)                                                                                                                                   | 20        | D                |
| 2006006010 | Beans shelled                                                                                                                                          | 20        | F                |
| 2006006090 | Other                                                                                                                                                  | 20        | F                |
| 2006007000 | Asparagus                                                                                                                                              | 20        | F                |
| 2006008000 | Olive                                                                                                                                                  | 20        | F                |
| 2006009010 | Sweet corn (Zeamays var. Sac charata)                                                                                                                  | 15        | F                |
| 2006009020 | Bamboo shoots                                                                                                                                          | 20        | X                |
| 2006009030 | Of other vegetable                                                                                                                                     | 20        | X                |
| 2006009090 | Other                                                                                                                                                  | 30        | X                |
| 2007100000 | Homogenised preparations                                                                                                                               | 30        | D                |
| 2007911000 | Jams, fruit jellies and marmalades                                                                                                                     | 30        | E                |
| 2007919000 | Other                                                                                                                                                  | 30        | X                |
| 2007991000 | Jams, fruit jellies and marmalades                                                                                                                     | 30        | E                |
| 2007999000 | Other                                                                                                                                                  | 30        | E                |
| 2008111000 | Peanut butter                                                                                                                                          | 50        | X                |
| 2008119000 | Other                                                                                                                                                  | 63.9      | X                |
| 2008191000 | Chestnuts                                                                                                                                              | 50        | X                |
| 2008192000 | Coconut                                                                                                                                                | 45        | X                |
| 2008199000 | Other                                                                                                                                                  | 45        | E                |
| 2008200000 | Pineapples                                                                                                                                             | 45        | E                |
| 2008301000 | Citrus junos                                                                                                                                           | 45        | X                |
| 2008309000 | Other                                                                                                                                                  | 45        | X                |
| 2008400000 | Pears                                                                                                                                                  | 45        | X                |
| 2008500000 | Apricots                                                                                                                                               | 45        | F                |
| 2008600000 | Cherries                                                                                                                                               | 45        | F                |

| HSK 2015   | Description                                                                          | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------|-----------|------------------|
| 2008701000 | In airtight containers, added sugar                                                  | 50        | X                |
| 2008709000 | Other                                                                                | 45        | X                |
| 2008800000 | Strawberries                                                                         | 45        | E                |
| 2008910000 | Palm hearts                                                                          | 45        | E                |
| 2008930000 | Cranberries(Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea)       | 45        | E                |
| 2008971010 | In airtight containers, added sugar                                                  | 50        | X                |
| 2008971090 | Other                                                                                | 45        | X                |
| 2008972000 | Fruit salad                                                                          | 45        | X                |
| 2008979000 | Other                                                                                | 45        | E                |
| 2008991000 | Grapes                                                                               | 45        | X                |
| 2008992000 | Apples                                                                               | 45        | X                |
| 2008993000 | Popcorn                                                                              | 45        | X                |
| 2008994000 | Salted Japanese pepper                                                               | 45        | X                |
| 2008999000 | Other                                                                                | 45        | D                |
| 2009110000 | Frozen                                                                               | 54        | E                |
| 2009120000 | Not frozen, of a Brix value not exceeding 20                                         | 54        | X                |
| 2009190000 | Other                                                                                | 54        | X                |
| 2009210000 | Of a Brix value not exceeding 20                                                     | 30        | X                |
| 2009290000 | Other                                                                                | 30        | X                |
| 2009311000 | Lemon juice                                                                          | 50        | G                |
| 2009312000 | Lime juice                                                                           | 50        | G                |
| 2009319000 | Other                                                                                | 54        | X                |
| 2009391000 | Lemon juice                                                                          | 50        | X                |
| 2009392000 | Lime juice                                                                           | 50        | X                |
| 2009399000 | Other                                                                                | 54        | X                |
| 2009410000 | Of a Brix value not exceeding 20                                                     | 50        | G                |
| 2009490000 | Other                                                                                | 50        | G                |
| 2009500000 | Tomato juice                                                                         | 30        | X                |
| 2009610000 | Of a Brix value not exceeding 30                                                     | 45        | X                |
| 2009690000 | Other                                                                                | 45        | X                |
| 2009710000 | Of a Brix value not exceeding 20                                                     | 45        | X                |
| 2009790000 | Other                                                                                | 45        | X                |
| 2009810000 | Cranberries(Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice | 50        | G                |
| 2009891010 | Peach juice                                                                          | 50        | H                |

| HSK 2015   | Description                                     | Base Rate | Staging Category |
|------------|-------------------------------------------------|-----------|------------------|
| 2009891020 | Strawberry juice                                | 50        | G                |
| 2009891090 | Other                                           | 50        | E                |
| 2009892000 | Juice of vegetable                              | 30        | F                |
| 2009901010 | Chiefly on the basic of orange juice            | 50        | X                |
| 2009901020 | Chiefly on the basic of apple juice             | 50        | G                |
| 2009901030 | Chiefly on the basic of grape juice             | 50        | F                |
| 2009901090 | Other                                           | 50        | G                |
| 2009902000 | Of vegetables                                   | 30        | F                |
| 2009909000 | Other                                           | 50        | F                |
| 2101111000 | Instant coffee                                  | 8         | C                |
| 2101119000 | Other                                           | 8         | C                |
| 2101121000 | Preparations of instant coffee                  | 8         | C                |
| 2101129010 | Of containing milk, cream or their substitutes  | 8         | C                |
| 2101129090 | Other                                           | 8         | C                |
| 2101201000 | Of containing sugar, lemon or their substitutes | 40        | X                |
| 2101209011 | Of packing with tea bag                         | 40        | F                |
| 2101209019 | Other                                           | 40        | X                |
| 2101209090 | Other                                           | 40        | E                |
| 2101301000 | Of barley                                       | 8         | F                |
| 2101309000 | Other                                           | 8         | C                |
| 2102101000 | Brewery yeast                                   | 8         | F                |
| 2102102000 | Distillery yeast                                | 8         | F                |
| 2102103000 | Bakery yeast                                    | 8         | F                |
| 2102104000 | Culture yeast                                   | 8         | F                |
| 2102109000 | Other                                           | 8         | F                |
| 2102201000 | Inactive yeasts                                 | 8         | F                |
| 2102202000 | Nulook <sup>®</sup>                             | 8         | F                |
| 2102203010 | Of tablet                                       | 8         | F                |
| 2102203090 | Other                                           | 8         | F                |
| 2102204010 | Of tablet                                       | 8         | F                |
| 2102204090 | Other                                           | 8         | F                |
| 2102209000 | Other                                           | 8         | F                |
| 2102300000 | Prepared baking powders                         | 8         | F                |
| 2103100000 | Soya sauce                                      | 8         | X                |
| 2103201000 | Tomato ketchup                                  | 45        | F                |
| 2103202000 | Tomato sauces                                   | 45        | F                |

| HSK 2015   | Description                                                      | Base Rate                                      | Staging Category |
|------------|------------------------------------------------------------------|------------------------------------------------|------------------|
| 2103301000 | Mustard flour and meal                                           | 8                                              | F                |
| 2103302000 | Prepared mustard                                                 | 8                                              | F                |
| 2103901010 | Bean paste                                                       | 45                                             | F                |
| 2103901020 | Chinese bean paste                                               | 45                                             | F                |
| 2103901030 | Gochujang <sup>(k)</sup>                                         | 35                                             | X                |
| 2103901090 | Other                                                            | 45                                             | H                |
| 2103909010 | Mayonnaise                                                       | 45                                             | G                |
| 2103909020 | Instant curry                                                    | 45                                             | F                |
| 2103909030 | Mixed seasonings                                                 | 45                                             | X                |
| 2103909040 | Maejoo <sup>(k)</sup>                                            | 13% or 52won/kg<br>whichever is the<br>greater | X                |
| 2103909090 | Other                                                            | 45                                             | F                |
| 2104101000 | Of meat                                                          | 18                                             | D                |
| 2104102000 | Of fish                                                          | 30                                             | C                |
| 2104103000 | Of vegetable                                                     | 18                                             | D                |
| 2104109000 | Other                                                            | 18                                             | D                |
| 2104200000 | Homogenised composite food<br>preparations                       | 30                                             | F                |
| 2105001010 | Not containing cocoa                                             | 8                                              | D                |
| 2105001090 | Other                                                            | 8                                              | D                |
| 2105009010 | Not containing cocoa                                             | 8                                              | D                |
| 2105009090 | Other                                                            | 8                                              | D                |
| 2106101000 | Bean-curd                                                        | 8                                              | F                |
| 2106109020 | Protein concentrates                                             | 8                                              | F                |
| 2106109030 | Textured protein substances                                      | 8                                              | F                |
| 2106901010 | Cola base                                                        | 8                                              | A                |
| 2106901020 | Beverage base of perfumed fruits                                 | 8                                              | C                |
| 2106901090 | Other                                                            | 8                                              | C                |
| 2106902000 | Sugar syrups, containing added<br>flavouring or colouring matter | 8                                              | C                |
| 2106903011 | Ginseng tea                                                      | 8                                              | X                |
| 2106903019 | Other                                                            | 8                                              | X                |
| 2106903021 | Red ginseng tea                                                  | 754.3                                          | X                |
| 2106903029 | Other                                                            | 754.3                                          | X                |
| 2106904010 | Laver                                                            | 8                                              | F                |
| 2106904090 | Other                                                            | 8                                              | C                |
| 2106909010 | Coffee creamer                                                   | 8                                              | F                |
| 2106909021 | Of a butter content, by weight, not<br>exceeding 30 %            | 8                                              | F                |

| HSK 2015   | Description                                                                                                                                                               | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 2106909022 | Of a butter content, by weight, exceeding 30 % but not exceeding 70 %                                                                                                     | 8         | F                |
| 2106909023 | Of a butter content, by weight, exceeding 70 %                                                                                                                            | 8         | F                |
| 2106909030 | Preparations for use in manufacturing ice cream                                                                                                                           | 8         | F                |
| 2106909040 | Autolyzed yeast and other yeast extracts                                                                                                                                  | 8         | F                |
| 2106909050 | Flavors in preparations                                                                                                                                                   | 8         | C                |
| 2106909060 | Acorn flour                                                                                                                                                               | 8         | F                |
| 2106909070 | Preparations with a basis of aloe                                                                                                                                         | 8         | F                |
| 2106909080 | Of preparations (other than those based on odoriferous substances) of types used in the manufacture of beverages with an alcoholic strength by volume exceeding 0.5 % vol | 30        | D                |
| 2106909091 | Preparations of royal jelly and honey                                                                                                                                     | 8         | E                |
| 2106909099 | Other                                                                                                                                                                     | 8         | C                |
| 2201100000 | Mineral waters and aerated waters                                                                                                                                         | 8         | C                |
| 2201901000 | Ice and snow                                                                                                                                                              | 8         | F                |
| 2201909000 | Other                                                                                                                                                                     | 8         | C                |
| 2202101000 | Coloured                                                                                                                                                                  | 8         | C                |
| 2202109000 | Other                                                                                                                                                                     | 8         | C                |
| 2202901000 | Beverage based on ginseng                                                                                                                                                 | 8         | X                |
| 2202902000 | Beverage of fruit juice                                                                                                                                                   | 9         | D                |
| 2202903000 | Sikhye <sup>(k)</sup>                                                                                                                                                     | 8         | F                |
| 2202909000 | Other                                                                                                                                                                     | 8         | A                |
| 2203000000 | Beer made from malt.                                                                                                                                                      | 30        | D                |
| 2204100000 | Sparkling wine                                                                                                                                                            | 15        | G                |
| 2204211000 | Red wine                                                                                                                                                                  | 15        | X                |
| 2204212000 | White wine                                                                                                                                                                | 15        | X                |
| 2204219000 | Other                                                                                                                                                                     | 15        | G                |
| 2204291000 | Red wine                                                                                                                                                                  | 15        | G                |
| 2204292000 | White wine                                                                                                                                                                | 15        | G                |
| 2204299000 | Other                                                                                                                                                                     | 15        | G                |
| 2204300000 | Other grape must                                                                                                                                                          | 30        | F                |
| 2205100000 | In containers holding 2 ℓ or less                                                                                                                                         | 15        | X                |
| 2205900000 | Other                                                                                                                                                                     | 15        | X                |
| 2206001010 | Cider                                                                                                                                                                     | 15        | F                |
| 2206001020 | Perry                                                                                                                                                                     | 15        | F                |

| HSK 2015   | Description                                                                               | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------|-----------|------------------|
| 2206001090 | Other                                                                                     | 15        | F                |
| 2206002010 | Cheongju <sup>(k)</sup>                                                                   | 15        | F                |
| 2206002020 | Yakju <sup>(k)</sup>                                                                      | 15        | F                |
| 2206002030 | Takju <sup>(k)</sup>                                                                      | 15        | F                |
| 2206002090 | Other                                                                                     | 15        | F                |
| 2206009010 | Wine cooler (added the product of heading 20.09 or 22.02, including being made of grapes) | 15        | F                |
| 2206009090 | Other                                                                                     | 15        | F                |
| 2207101000 | Roughly distilled alcohol for beverages                                                   | 10        | C                |
| 2207109010 | Fermented alcohol for manufacture of liquors                                              | 270       | G                |
| 2207109090 | Other                                                                                     | 30        | C                |
| 2207200000 | Ethyl alcohol and other spirits, denatured, of any strength                               | 8         | C                |
| 2208201000 | Cognac                                                                                    | 15        | C                |
| 2208209000 | Other                                                                                     | 15        | C                |
| 2208301000 | Scotch whisky                                                                             | 20        | F                |
| 2208302000 | Bourbon whisky                                                                            | 20        | F                |
| 2208303000 | Rye whisky                                                                                | 20        | F                |
| 2208309000 | Other                                                                                     | 20        | C                |
| 2208400000 | Rum and other spirits obtained by distilling fermented sugarcane products                 | 20        | B                |
| 2208500000 | Gin and geneva                                                                            | 20        | F                |
| 2208600000 | Vodka                                                                                     | 20        | F                |
| 2208701000 | Ginseng wine                                                                              | 20        | F                |
| 2208702000 | Ogarpi <sup>(k)</sup> wine                                                                | 20        | X                |
| 2208709000 | Other                                                                                     | 20        | F                |
| 2208901000 | Brandies other than that of subheading 2208.20                                            | 20        | F                |
| 2208904000 | Soju <sup>(k)</sup>                                                                       | 30        | B                |
| 2208906000 | Kaoliang wine                                                                             | 30        | F                |
| 2208907000 | Tequila                                                                                   | 20        | F                |
| 2208909000 | Other                                                                                     | 30        | C                |
| 2209001000 | Brewery vinegar                                                                           | 8         | F                |
| 2209009000 | Other                                                                                     | 8         | C                |
| 2301101000 | Flours, meals and pellets, of meat or meat offal                                          | 9         | X                |
| 2301102000 | Greaves                                                                                   | 5         | B                |
| 2301201000 | Flours, meals and pellets of fish                                                         | 5         | C                |

| HSK 2015   | Description                                                                                                                          | Base Rate                                | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|------------------|
| 2301209000 | Other                                                                                                                                | 5                                        | D                |
| 2302100000 | Of maize (corn)                                                                                                                      | 5                                        | B                |
| 2302300000 | Of wheat                                                                                                                             | 2                                        | A                |
| 2302401000 | Of rice                                                                                                                              | 5                                        | B                |
| 2302409000 | Other                                                                                                                                | 5                                        | B                |
| 2302500000 | Of leguminous plants                                                                                                                 | 5                                        | B                |
| 2303100000 | Residues of starch manufacture and similar residues                                                                                  | 0                                        | A                |
| 2303200000 | Beet-pulp, bagasse and other waste of sugar manufacture                                                                              | 5                                        | B                |
| 2303301000 | For feeding                                                                                                                          | 2                                        | B                |
| 2303309000 | Other                                                                                                                                | 5                                        | A                |
| 2304000000 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.   | 1.8                                      | A                |
| 2305000000 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil. | 5                                        | B                |
| 2306100000 | Of cotton seeds                                                                                                                      | 2                                        | A                |
| 2306200000 | Of linseed                                                                                                                           | 5                                        | B                |
| 2306300000 | Of sunflower seeds                                                                                                                   | 5                                        | B                |
| 2306410000 | Of low erucic acid rape or colza seeds                                                                                               | 0                                        | A                |
| 2306490000 | Other                                                                                                                                | 0                                        | A                |
| 2306500000 | Of coconut or copra                                                                                                                  | 2                                        | A                |
| 2306600000 | Of palm nuts or kernels                                                                                                              | 2                                        | A                |
| 2306901000 | Of sesamum seeds                                                                                                                     | 63% or 72won/kg whichever is the greater | X                |
| 2306902000 | Of perilla seeds                                                                                                                     | 5                                        | B                |
| 2306903000 | Of maize (corn) germ                                                                                                                 | 5                                        | B                |
| 2306909000 | Other                                                                                                                                | 5                                        | B                |
| 2307000000 | Wine lees; argol.                                                                                                                    | 5                                        | B                |
| 2308001000 | Acorns                                                                                                                               | 5                                        | F                |
| 2308002000 | Horse-chestnuts                                                                                                                      | 5                                        | F                |
| 2308003000 | Cotton seed hulls                                                                                                                    | 5                                        | B                |
| 2308009000 | Other                                                                                                                                | 46.4                                     | X                |
| 2309101000 | Dog food                                                                                                                             | 5                                        | B                |
| 2309102000 | Cat food                                                                                                                             | 5                                        | B                |
| 2309901010 | For pigs                                                                                                                             | 4.2                                      | A                |
| 2309901020 | For fowls                                                                                                                            | 4.2                                      | A                |



| HSK 2015   | Description                                                                                                                                                                                                                                                                                                                                                                                                                               | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 2309901030 | For fish                                                                                                                                                                                                                                                                                                                                                                                                                                  | 5         | A                |
| 2309901040 | For bovine                                                                                                                                                                                                                                                                                                                                                                                                                                | 4.2       | A                |
| 2309901091 | Of milk replacer                                                                                                                                                                                                                                                                                                                                                                                                                          | 71        | X                |
| 2309901099 | Other                                                                                                                                                                                                                                                                                                                                                                                                                                     | 5         | A                |
| 2309902010 | Chiefly on the basis of inorganic substances or minerals (excluding chiefly on the basis of micro-minerals)                                                                                                                                                                                                                                                                                                                               | 50.6      | X                |
| 2309902020 | Chiefly on the basis of flavourings                                                                                                                                                                                                                                                                                                                                                                                                       | 50.6      | X                |
| 2309902091 | Automatic approval import items as of December 31,1994 :1. Peckmor, sessalom, calfnectar and pignectar of FCA Feed flavor starter (conc.)2. FCA Feed nectars (conc.)3. FCA Feed protanox 4. FCA Encila (conc.)5. FCA Sugar mate6. Poultry, fish, mineral, calf, hy sugar and cheese of FFI Ade (conc.)7. Pig, hog, cattle, dairy, beef and kanine of FFI Krave (conc.)8. Pig and fresh of FFI Arome (cone., 2X)9. Pecuaroma-poultry Other | 5         | A                |
| 2309902099 | Other                                                                                                                                                                                                                                                                                                                                                                                                                                     | 50.6      | H                |
| 2309903010 | Chiefly on the basis of antibiotics                                                                                                                                                                                                                                                                                                                                                                                                       | 5         | A                |
| 2309903020 | Chiefly on the basis of vitamins                                                                                                                                                                                                                                                                                                                                                                                                          | 5         | A                |
| 2309903030 | Chiefly on the basis of micro minerals                                                                                                                                                                                                                                                                                                                                                                                                    | 5         | A                |
| 2309903090 | Other                                                                                                                                                                                                                                                                                                                                                                                                                                     | 5         | A                |
| 2309909010 | Bait for fishing                                                                                                                                                                                                                                                                                                                                                                                                                          | 5         | X                |
| 2309909090 | Other                                                                                                                                                                                                                                                                                                                                                                                                                                     | 50.6      | H                |
| 2401101000 | Flue-cured                                                                                                                                                                                                                                                                                                                                                                                                                                | 20        | X                |
| 2401102000 | Burley                                                                                                                                                                                                                                                                                                                                                                                                                                    | 20        | X                |
| 2401103000 | Oriental                                                                                                                                                                                                                                                                                                                                                                                                                                  | 20        | X                |
| 2401109000 | Other                                                                                                                                                                                                                                                                                                                                                                                                                                     | 20        | X                |
| 2401201000 | Flue-cured                                                                                                                                                                                                                                                                                                                                                                                                                                | 20        | X                |
| 2401202000 | Burley                                                                                                                                                                                                                                                                                                                                                                                                                                    | 20        | G                |
| 2401203000 | Oriental                                                                                                                                                                                                                                                                                                                                                                                                                                  | 20        | X                |
| 2401209000 | Other                                                                                                                                                                                                                                                                                                                                                                                                                                     | 20        | X                |
| 2401301000 | Stems                                                                                                                                                                                                                                                                                                                                                                                                                                     | 20        | X                |
| 2401302000 | Scraps                                                                                                                                                                                                                                                                                                                                                                                                                                    | 20        | X                |
| 2401309000 | Other                                                                                                                                                                                                                                                                                                                                                                                                                                     | 20        | X                |
| 2402101000 | Cigar                                                                                                                                                                                                                                                                                                                                                                                                                                     | 40        | E                |
| 2402102000 | Cheroot                                                                                                                                                                                                                                                                                                                                                                                                                                   | 40        | E                |

| HSK 2015   | Description                                                                                    | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------------|-----------|------------------|
| 2402103000 | Cigarillos                                                                                     | 40        | G                |
| 2402201000 | Filter tip cigarettes                                                                          | 40        | X                |
| 2402209000 | Other                                                                                          | 40        | X                |
| 2402900000 | Other                                                                                          | 40        | G                |
| 2403110000 | Water pipe tobacco specified in Subheading Note 1 to this Chapter                              | 40        | F                |
| 2403191000 | Pipe tobacco                                                                                   | 40        | X                |
| 2403199000 | Other                                                                                          | 40        | X                |
| 2403911000 | Tobacco sheets                                                                                 | 32.8      | G                |
| 2403919000 | Other                                                                                          | 40        | G                |
| 2403991000 | Chewing tobacco                                                                                | 40        | G                |
| 2403992000 | Snuff                                                                                          | 40        | G                |
| 2403993000 | Tobacco extracts and essences                                                                  | 40        | G                |
| 2403994000 | Tobacco holding in one's mouth(for example, Snus)                                              | 40        | G                |
| 2403999000 | Other                                                                                          | 40        | G                |
| 2501001010 | Rock salt                                                                                      | 1         | A                |
| 2501001020 | Sea salt made by the heat of the sun                                                           | 1         | D                |
| 2501009010 | Edible salt                                                                                    | 8         | D                |
| 2501009020 | Pure sodium chloride                                                                           | 8         | D                |
| 2501009090 | Other                                                                                          | 8         | D                |
| 2502000000 | Unroasted iron pyrites.                                                                        | 2         | A                |
| 2503000000 | Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur. | 2         | A                |
| 2504101000 | Natural graphite, crystalline                                                                  | 3         | A                |
| 2504102000 | Natural graphite, amorphous                                                                    | 3         | A                |
| 2504109000 | Other                                                                                          | 3         | A                |
| 2504901000 | Natural graphite, crystalline                                                                  | 3         | A                |
| 2504902000 | Natural graphite, amorphous                                                                    | 3         | A                |
| 2504909000 | Other                                                                                          | 3         | A                |
| 2505100000 | Silica sands and quartz sands                                                                  | 2         | A                |
| 2505901010 | Clayey sand                                                                                    | 3         | A                |
| 2505901020 | Felspathic sand                                                                                | 3         | A                |
| 2505901090 | Other                                                                                          | 3         | A                |
| 2505909000 | Other                                                                                          | 3         | A                |
| 2506101000 | Containing less than 0.06 % of impurities                                                      | 3         | A                |
| 2506102000 | Containing not less than 0.06 % but not more than 0.1 % of impurities                          | 3         | A                |

| HSK 2015   | Description                                                                                                                                                                    | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 2506103000 | Containing more than 0.1 % of impurities                                                                                                                                       | 3         | A                |
| 2506201000 | Crude or roughly trimmed                                                                                                                                                       | 3         | A                |
| 2506209000 | Other                                                                                                                                                                          | 3         | A                |
| 2507001010 | Not calcined                                                                                                                                                                   | 3         | A                |
| 2507001090 | Other                                                                                                                                                                          | 3         | A                |
| 2507002010 | Gairome clays                                                                                                                                                                  | 3         | A                |
| 2507002020 | Kibushi clays                                                                                                                                                                  | 3         | A                |
| 2507002090 | Other                                                                                                                                                                          | 3         | A                |
| 2507009000 | Other                                                                                                                                                                          | 3         | A                |
| 2508100000 | Bentonite                                                                                                                                                                      | 3         | A                |
| 2508300000 | Fire-clay                                                                                                                                                                      | 3         | A                |
| 2508401000 | Acid clay                                                                                                                                                                      | 3         | A                |
| 2508402000 | Decolourising earths and fuller's earth                                                                                                                                        | 3         | A                |
| 2508409000 | Other                                                                                                                                                                          | 3         | A                |
| 2508501000 | Andalusite                                                                                                                                                                     | 3         | A                |
| 2508502000 | Kyanite                                                                                                                                                                        | 3         | A                |
| 2508503000 | Sillimanite                                                                                                                                                                    | 3         | A                |
| 2508600000 | Mullite                                                                                                                                                                        | 3         | A                |
| 2508701000 | Shamotte                                                                                                                                                                       | 3         | A                |
| 2508702000 | Dinas earth                                                                                                                                                                    | 3         | A                |
| 2509000000 | Chalk.                                                                                                                                                                         | 3         | A                |
| 2510101000 | Natural calcium phosphates                                                                                                                                                     | 0         | A                |
| 2510102000 | Natural aluminium calcium phosphates                                                                                                                                           | 1         | A                |
| 2510109000 | Other                                                                                                                                                                          | 1         | A                |
| 2510201000 | Natural calcium phosphates                                                                                                                                                     | 3         | A                |
| 2510202000 | Natural aluminium calcium phosphates                                                                                                                                           | 3         | A                |
| 2510209000 | Other                                                                                                                                                                          | 3         | A                |
| 2511100000 | Natural barium sulphate (barytes)                                                                                                                                              | 3         | A                |
| 2511200000 | Natural barium carbonate (witherite)                                                                                                                                           | 3         | A                |
| 2512000000 | Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less. | 3         | A                |
| 2513101000 | Crude or in irregular pieces, including crushed pumice ("bimskies")                                                                                                            | 3         | A                |
| 2513109000 | Other                                                                                                                                                                          | 3         | A                |

| <b>HSK 2015</b> | <b>Description</b>                                                                                                         | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|----------------------------------------------------------------------------------------------------------------------------|------------------|-------------------------|
| 2513201010      | Emery                                                                                                                      | 3                | A                       |
| 2513201020      | Natural corundum                                                                                                           | 3                | A                       |
| 2513201030      | Natural garnet                                                                                                             | 3                | A                       |
| 2513201090      | Other                                                                                                                      | 3                | A                       |
| 2513202010      | Emery                                                                                                                      | 3                | A                       |
| 2513202020      | Natural corundum                                                                                                           | 3                | A                       |
| 2513202030      | Natural garnet                                                                                                             | 3                | A                       |
| 2513202090      | Other                                                                                                                      | 3                | A                       |
| 2514001000      | Crude or roughly trimmed                                                                                                   | 3                | A                       |
| 2514009000      | Other                                                                                                                      | 3                | A                       |
| 2515111000      | Marble                                                                                                                     | 3                | A                       |
| 2515112000      | Travertine                                                                                                                 | 3                | A                       |
| 2515121000      | Marble                                                                                                                     | 3                | A                       |
| 2515122000      | Travertine                                                                                                                 | 3                | A                       |
| 2515200000      | Ecaussine and other calcareous monumental or building stone; alabaster                                                     | 3                | A                       |
| 2516110000      | Crude or roughly trimmed                                                                                                   | 3                | A                       |
| 2516120000      | Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape                         | 3                | A                       |
| 2516201000      | Crude or roughly trimmed                                                                                                   | 3                | A                       |
| 2516209000      | Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape                         | 3                | A                       |
| 2516901000      | Crude or roughly trimmed                                                                                                   | 3                | A                       |
| 2516909000      | Other                                                                                                                      | 3                | A                       |
| 2517101000      | Pebbles                                                                                                                    | 3                | A                       |
| 2517102000      | Broken or crushed stone                                                                                                    | 3                | A                       |
| 2517109000      | Other                                                                                                                      | 3                | A                       |
| 2517200000      | Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10 | 3                | A                       |
| 2517300000      | Tarred macadam                                                                                                             | 3                | A                       |
| 2517410000      | Of marble                                                                                                                  | 3                | A                       |
| 2517491000      | Of basalt                                                                                                                  | 3                | A                       |
| 2517492000      | Of granite                                                                                                                 | 3                | A                       |
| 2517499000      | Other                                                                                                                      | 3                | A                       |
| 2518100000      | Dolomite, not calcined or sintered                                                                                         | 3                | A                       |
| 2518200000      | Calcined or sintered dolomite                                                                                              | 3                | A                       |

| HSK 2015   | Description                                                                                                                          | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 2518300000 | Dolomite ramming mix                                                                                                                 | 3         | A                |
| 2519100000 | Natural magnesium carbonate (magnesite)                                                                                              | 3         | A                |
| 2519901000 | Fused or dead-burned magnesia                                                                                                        | 3         | A                |
| 2519902000 | Natural magnesium oxide                                                                                                              | 3         | A                |
| 2519909000 | Other                                                                                                                                | 3         | A                |
| 2520101000 | Gypsum                                                                                                                               | 5         | A                |
| 2520102000 | Anhydrite                                                                                                                            | 5         | A                |
| 2520201000 | Specially calcined or finely ground for use in dentistry                                                                             | 5         | A                |
| 2520209000 | Other                                                                                                                                | 5         | A                |
| 2521001000 | Limestone                                                                                                                            | 3         | A                |
| 2521009000 | Other                                                                                                                                | 3         | A                |
| 2522100000 | Quicklime                                                                                                                            | 3         | A                |
| 2522200000 | Slaked lime                                                                                                                          | 3         | A                |
| 2522300000 | Hydraulic lime                                                                                                                       | 3         | A                |
| 2523100000 | Cement clinkers                                                                                                                      | 5         | A                |
| 2523210000 | White cement, whether or not artificially coloured                                                                                   | 5         | A                |
| 2523290000 | Other                                                                                                                                | 5         | A                |
| 2523300000 | Aluminous cement                                                                                                                     | 8         | A                |
| 2523901000 | Slag cements                                                                                                                         | 5         | A                |
| 2523909000 | Other                                                                                                                                | 5         | A                |
| 2524100000 | Crocidolite                                                                                                                          | 5         | A                |
| 2524901000 | Amosite                                                                                                                              | 5         | A                |
| 2524902000 | Chrysotile                                                                                                                           | 5         | A                |
| 2524909000 | Other                                                                                                                                | 5         | A                |
| 2525100000 | Crude mica and mica rifted into sheets or splittings                                                                                 | 3         | A                |
| 2525200000 | Mica powder                                                                                                                          | 3         | A                |
| 2525300000 | Mica waste                                                                                                                           | 3         | A                |
| 2526101000 | Whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular shape (including square) | 3         | A                |
| 2526109000 | Other                                                                                                                                | 3         | A                |
| 2526200000 | Crushed or powdered                                                                                                                  | 5         | A                |
| 2528001000 | Natural sodium borates and concentrates thereof(whether or not calcined)                                                             | 3         | A                |
| 2528002000 | Calcium borates                                                                                                                      | 3         | A                |
| 2528003000 | Magnesium chloroborate                                                                                                               | 3         | A                |

| HSK 2015   | Description                                                         | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------|-----------|------------------|
| 2528004000 | Natural boric acid                                                  | 3         | A                |
| 2528009000 | Other                                                               | 3         | A                |
| 2529100000 | Feldspar                                                            | 3         | A                |
| 2529211000 | Powder                                                              | 2         | A                |
| 2529219000 | Other                                                               | 2         | A                |
| 2529221000 | Powder                                                              | 2         | A                |
| 2529229000 | Other                                                               | 2         | A                |
| 2529301000 | Leucite                                                             | 2         | A                |
| 2529302000 | Nepheline                                                           | 2         | A                |
| 2529303000 | Nepheline syenite                                                   | 2         | A                |
| 2530101000 | Vermiculite                                                         | 3         | A                |
| 2530102000 | Perlites and chlorites                                              | 3         | A                |
| 2530200000 | Kieserite, epsomite (natural magnesium sulphates)                   | 3         | A                |
| 2530901000 | Natural arsenic sulfides                                            | 3         | A                |
| 2530902000 | Pyrolusite (manganese ore) suitable for manufacturing dry batteries | 3         | A                |
| 2530903000 | Strontianite                                                        | 3         | A                |
| 2530904000 | Cinnabar                                                            | 3         | A                |
| 2530905000 | Pyrophyllite                                                        | 3         | A                |
| 2530906000 | Zeolites                                                            | 3         | A                |
| 2530907000 | Alunites                                                            | 3         | A                |
| 2530908000 | Wollastonites                                                       | 3         | A                |
| 2530909010 | Pottery stone                                                       | 3         | A                |
| 2530909020 | Sericites                                                           | 3         | A                |
| 2530909030 | Earth colours                                                       | 8         | A                |
| 2530909040 | Natural micaceous iron oxides                                       | 8         | A                |
| 2530909050 | Natural cryolite and natural chiolite                               | 3         | A                |
| 2530909091 | Natural calcium carbonate                                           | 3         | A                |
| 2530909099 | Other                                                               | 3         | A                |
| 2601111000 | Red haematite                                                       | 0         | A                |
| 2601112000 | Magnetite                                                           | 0         | A                |
| 2601119000 | Other                                                               | 0         | A                |
| 2601121000 | Red haematite                                                       | 0         | A                |
| 2601122000 | Magnetite                                                           | 0         | A                |
| 2601129000 | Other                                                               | 0         | A                |
| 2601200000 | Roasted iron pyrites                                                | 1         | A                |
| 2602000000 | Manganese ores and concentrates, including ferruginous manganese    | 0         | A                |

| HSK 2015   | Description                                                                                   | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------------------------------|-----------|------------------|
|            | ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight. |           |                  |
| 2603000000 | Copper ores and concentrates.                                                                 | 0         | A                |
| 2604000000 | Nickel ores and concentrates.                                                                 | 0         | A                |
| 2605000000 | Cobalt ores and concentrates.                                                                 | 0         | A                |
| 2606000000 | Aluminium ores and concentrates.                                                              | 0         | A                |
| 2607000000 | Lead ores and concentrates.                                                                   | 0         | A                |
| 2608000000 | Zinc ores and concentrates.                                                                   | 0         | A                |
| 2609000000 | Tin ores and concentrates.                                                                    | 0         | A                |
| 2610000000 | Chromium ores and concentrates.                                                               | 0         | A                |
| 2611001000 | Wolframite                                                                                    | 0         | A                |
| 2611002000 | Scheelite                                                                                     | 0         | A                |
| 2611009000 | Other                                                                                         | 0         | A                |
| 2612100000 | Uranium ores and concentrates                                                                 | 0         | A                |
| 2612200000 | Thorium ores and concentrates                                                                 | 0         | A                |
| 2613100000 | Roasted                                                                                       | 0         | A                |
| 2613900000 | Other                                                                                         | 0         | A                |
| 2614001000 | Rutile                                                                                        | 0         | A                |
| 2614002000 | Anatase                                                                                       | 0         | A                |
| 2614009000 | Other                                                                                         | 0         | A                |
| 2615100000 | Zirconium ores and concentrates                                                               | 0         | A                |
| 2615901000 | Niobium ores and concentrates                                                                 | 0         | A                |
| 2615902000 | Tantalum ores and concentrates                                                                | 0         | A                |
| 2615903000 | Vanadium ores and concentrates                                                                | 0         | A                |
| 2616100000 | Silver ores and concentrates                                                                  | 0         | A                |
| 2616901000 | Gold ores and concentrates                                                                    | 0         | A                |
| 2616902000 | Platinum ores and concentrates<br>(including ores and concentrates of platinum group)         | 0         | A                |
| 2617100000 | Antimony ores and concentrates                                                                | 0         | A                |
| 2617901000 | Mercury ores and concentrates                                                                 | 0         | A                |
| 2617902000 | Germanium ores and concentrates                                                               | 0         | A                |
| 2617903000 | Beryllium ores and concentrates                                                               | 0         | A                |
| 2617904000 | Bismuth ores and concentrates                                                                 | 0         | A                |
| 2617909000 | Other                                                                                         | 0         | A                |
| 2618000000 | Granulated slag (slag sand) from the manufacture of iron or steel.                            | 2         | A                |
| 2619001010 | Blast furnace slag                                                                            | 2         | A                |

| HSK 2015   | Description                                                                                                                                                              | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 2619001090 | Other                                                                                                                                                                    | 2         | A                |
| 2619002000 | Dross                                                                                                                                                                    | 2         | A                |
| 2619003000 | Scalings                                                                                                                                                                 | 2         | A                |
| 2619009000 | Other                                                                                                                                                                    | 2         | A                |
| 2620110000 | Hard zinc spelter                                                                                                                                                        | 2         | A                |
| 2620190000 | Other                                                                                                                                                                    | 2         | A                |
| 2620210000 | Leaded gasoline sludges and leaded anti-knock compound sludges                                                                                                           | 2         | A                |
| 2620290000 | Other                                                                                                                                                                    | 2         | A                |
| 2620300000 | Containing mainly copper                                                                                                                                                 | 2         | A                |
| 2620400000 | Containing mainly aluminium                                                                                                                                              | 2         | A                |
| 2620600000 | Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds | 2         | A                |
| 2620910000 | Containing antimony, beryllium, cadmium, chromium or their mixtures                                                                                                      | 2         | A                |
| 2620990000 | Other                                                                                                                                                                    | 2         | A                |
| 2621100000 | Ash and residues from the incineration of municipal waste                                                                                                                | 2         | A                |
| 2621900000 | Other                                                                                                                                                                    | 2         | A                |
| 2701110000 | Anthracite                                                                                                                                                               | 0         | A                |
| 2701121000 | Coking coal, heavy                                                                                                                                                       | 0         | A                |
| 2701122000 | Other coking coal                                                                                                                                                        | 0         | A                |
| 2701129010 | Containing a volatile matter less than 22 % by weight (on a dry, mineral-matter-free basis)                                                                              | 0         | A                |
| 2701129090 | Other                                                                                                                                                                    | 0         | A                |
| 2701190000 | Other coal                                                                                                                                                               | 0         | A                |
| 2701201000 | Briquettes                                                                                                                                                               | 1         | A                |
| 2701202000 | Ovoids                                                                                                                                                                   | 1         | A                |
| 2701209000 | Other                                                                                                                                                                    | 1         | A                |
| 2702100000 | Lignite, whether or not pulverised, but not agglomerated                                                                                                                 | 1         | A                |
| 2702200000 | Agglomerated lignite                                                                                                                                                     | 1         | A                |
| 2703001000 | Not agglomerated                                                                                                                                                         | 1         | A                |
| 2703002000 | Agglomerated                                                                                                                                                             | 1         | A                |
| 2704001010 | Of coal                                                                                                                                                                  | 3         | B                |
| 2704001090 | Other                                                                                                                                                                    | 3         | B                |
| 2704002000 | Semi-coke                                                                                                                                                                | 3         | A                |
| 2704003000 | Retort carbon                                                                                                                                                            | 3         | A                |



| HSK 2015   | Description                                                                                                                     | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 2705000000 | Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.                 | 5         | A                |
| 2706001000 | Coal tars                                                                                                                       | 5         | B                |
| 2706002000 | Tars from lignit or peat                                                                                                        | 5         | A                |
| 2706009000 | Other                                                                                                                           | 5         | A                |
| 2707100000 | Benzol (benzene)                                                                                                                | 3         | A                |
| 2707200000 | Toluol (toluene)                                                                                                                | 3         | A                |
| 2707300000 | Xylol (xylenes)                                                                                                                 | 3         | A                |
| 2707400000 | Naphthalene                                                                                                                     | 5         | A                |
| 2707500000 | Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250°C by the ASTM D 86 method | 5         | A                |
| 2707910000 | Creosote oils                                                                                                                   | 5         | A                |
| 2707991000 | Solvent naphtha                                                                                                                 | 5         | A                |
| 2707992000 | Anthracene                                                                                                                      | 5         | A                |
| 2707993000 | Phenols                                                                                                                         | 8         | A                |
| 2707999000 | Other                                                                                                                           | 5         | A                |
| 2708100000 | Pitch                                                                                                                           | 5         | A                |
| 2708200000 | Pitch coke                                                                                                                      | 5         | A                |
| 2709001010 | Of a specific gravity more than 0.796 but not more than 0.841 at 15°C                                                           | 3         | A                |
| 2709001020 | Of a specific gravity more than 0.841 but not more than 0.847 at 15°C                                                           | 3         | A                |
| 2709001030 | Of a specific gravity more than 0.847 but not more than 0.855 at 15°C                                                           | 3         | A                |
| 2709001040 | Of a specific gravity more than 0.855 but not more than 0.869 at 15°C                                                           | 3         | A                |
| 2709001050 | Of a specific gravity more than 0.869 but not more than 0.885 at 15°C                                                           | 3         | A                |
| 2709001060 | Of a specific gravity more than 0.885 but not more than 0.899 at 15°C                                                           | 3         | A                |
| 2709001070 | Of a specific gravity more than 0.899 but not more than 0.904 at 15°C                                                           | 3         | A                |
| 2709001080 | Of a specific gravity more than 0.904 but not more than 0.966 at 15°C                                                           | 3         | B                |
| 2709001090 | Other                                                                                                                           | 3         | A                |

| HSK 2015   | Description                                  | Base Rate | Staging Category |
|------------|----------------------------------------------|-----------|------------------|
| 2709002000 | Crude oils obtained from bituminous minerals | 3         | A                |
| 2710121000 | Motor spirit                                 | 3         | E                |
| 2710122000 | Aviation spirit                              | 3         | E                |
| 2710123000 | Propylene tetramer                           | 5         | E                |
| 2710124000 | Naphtha                                      | 0         | A                |
| 2710125000 | Natural gas liquid                           | 0         | A                |
| 2710129000 | Other                                        | 5         | E                |
| 2710191010 | Jet fuel                                     | 5         | E                |
| 2710191090 | Other                                        | 5         | E                |
| 2710192010 | Kerosene                                     | 3         | E                |
| 2710192020 | Jet fuel                                     | 3         | E                |
| 2710192030 | n-paraffine                                  | 5         | B                |
| 2710192090 | Other                                        | 5         | E                |
| 2710193000 | Gas oils                                     | 3         | X                |
| 2710194010 | Light fuel oil (bunker A)                    | 3         | B                |
| 2710194020 | Fuel oil (bunker B)                          | 3         | B                |
| 2710194030 | Bunker C                                     | 3         | B                |
| 2710194090 | Other                                        | 5         | E                |
| 2710195010 | Raw oils                                     | 7         | A                |
| 2710195020 | Lubricating base oil                         | 7         | A                |
| 2710196000 | Extender oil                                 | 8         | A                |
| 2710197110 | Aviation engine oil                          | 7         | A                |
| 2710197120 | Engine oil for automotive                    | 7         | B                |
| 2710197130 | Engine oil for marine use                    | 7         | E                |
| 2710197210 | Cylinder oil                                 | 7         | A                |
| 2710197220 | Spindle oil                                  | 7         | A                |
| 2710197230 | Gear oil                                     | 7         | A                |
| 2710197240 | Turbine oil                                  | 7         | A                |
| 2710197250 | Refrigerating machine oil                    | 7         | A                |
| 2710197310 | Compound oil                                 | 7         | A                |
| 2710197320 | Liquid paraffin                              | 7         | A                |
| 2710197330 | Automatic transmission fluid                 | 7         | A                |
| 2710197410 | Anti-corrosive oil                           | 7         | A                |
| 2710197420 | Cutting oil                                  | 7         | A                |
| 2710197430 | Cleansing oil                                | 7         | A                |
| 2710197440 | Mould release oil                            | 7         | A                |

| <b>HSK 2015</b> | <b>Description</b>               | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|----------------------------------|------------------|-------------------------|
| 2710197450      | Hydraulic brake oil              | 7                | A                       |
| 2710197510      | Process oil                      | 7                | A                       |
| 2710197520      | Insulating oil                   | 7                | A                       |
| 2710197530      | Heat treating oil                | 7                | A                       |
| 2710197540      | Heat transfer oil                | 7                | A                       |
| 2710197900      | Other                            | 7                | E                       |
| 2710198010      | Containing aluminium as additive | 8                | A                       |
| 2710198020      | Containing calcium as additive   | 8                | A                       |
| 2710198030      | Containing sodium as additive    | 8                | A                       |
| 2710198040      | Containing lithium as additive   | 8                | A                       |
| 2710198090      | Other                            | 8                | E                       |
| 2710199000      | Other                            | 8                | E                       |
| 2710201010      | Motor spirit                     | 5                | E                       |
| 2710201020      | Aviation spirit                  | 5                | E                       |
| 2710201030      | Propylene tetramer               | 5                | E                       |
| 2710201040      | Naphtha                          | 0                | A                       |
| 2710201050      | Natural gas liquid               | 0                | A                       |
| 2710201090      | Other                            | 5                | E                       |
| 2710209110      | Jet fuel                         | 5                | E                       |
| 2710209190      | Other                            | 5                | E                       |
| 2710209210      | Kerosene                         | 5                | E                       |
| 2710209220      | Jet fuel                         | 5                | E                       |
| 2710209230      | n-paraffine                      | 5                | A                       |
| 2710209290      | Other                            | 5                | E                       |
| 2710209300      | Gas oils                         | 5                | X                       |
| 2710209410      | Light fuel oil (bunker A)        | 5                | B                       |
| 2710209420      | Fuel oil (bunker B)              | 5                | B                       |
| 2710209430      | Bunker C                         | 5                | A                       |
| 2710209490      | Other                            | 5                | E                       |
| 2710209510      | Raw oils                         | 7                | A                       |
| 2710209520      | Lubricating base oil             | 7                | A                       |
| 2710209600      | Extender oil                     | 8                | A                       |
| 2710209711      | Aviation engine oil              | 7                | A                       |
| 2710209712      | Engine oil for automotive        | 7                | A                       |
| 2710209713      | Engine oil for marine use        | 7                | E                       |
| 2710209721      | Cylinder oil                     | 7                | A                       |
| 2710209722      | Spindle oil                      | 7                | A                       |

| <b>HSK 2015</b> | <b>Description</b>                                                              | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|---------------------------------------------------------------------------------|------------------|-------------------------|
| 2710209723      | Gear oil                                                                        | 7                | A                       |
| 2710209724      | Turbine oil                                                                     | 7                | A                       |
| 2710209725      | Refrigerating machine oil                                                       | 7                | A                       |
| 2710209731      | Compound oil                                                                    | 7                | A                       |
| 2710209732      | Liquid paraffin                                                                 | 7                | A                       |
| 2710209733      | Automatic transmission fluid                                                    | 7                | A                       |
| 2710209741      | Anti corrosive oil                                                              | 7                | A                       |
| 2710209742      | Cutting oil                                                                     | 7                | A                       |
| 2710209743      | Cleansing oil                                                                   | 7                | A                       |
| 2710209744      | Mould release oil                                                               | 7                | A                       |
| 2710209745      | Hydraulic brake oil                                                             | 7                | A                       |
| 2710209751      | Process oil                                                                     | 7                | A                       |
| 2710209752      | Insulating oil                                                                  | 7                | A                       |
| 2710209753      | Heat treating oil                                                               | 7                | A                       |
| 2710209754      | Heat transfer oil                                                               | 7                | A                       |
| 2710209790      | Other                                                                           | 7                | A                       |
| 2710209810      | Containing aluminium as additive                                                | 8                | A                       |
| 2710209820      | Containing calcium as additive                                                  | 8                | A                       |
| 2710209830      | Containing sodium as additive                                                   | 8                | A                       |
| 2710209840      | Containing lithium as additive                                                  | 8                | A                       |
| 2710209890      | Other                                                                           | 8                | A                       |
| 2710209900      | Other                                                                           | 8                | A                       |
| 2710911010      | Of motor spirit, aviation spirit and jet fuel                                   | 3                | E                       |
| 2710911020      | Of naphtha and natural gas liquid                                               | 0                | A                       |
| 2710911090      | Other                                                                           | 5                | E                       |
| 2710912010      | Of kerosene and jet fuel                                                        | 3                | E                       |
| 2710912090      | Other                                                                           | 5                | E                       |
| 2710913000      | Of gas oils                                                                     | 3                | X                       |
| 2710914010      | Of light fuel oil (bunker A), fuel oil (bunker B) and bunker C                  | 3                | B                       |
| 2710914090      | Other                                                                           | 5                | E                       |
| 2710915000      | Of raw oils, lubricating oil (other than extender oil) and lubricating base oil | 7                | A                       |
| 2710919000      | Other                                                                           | 8                | E                       |
| 2710991010      | Of motor spirit, aviation spirit and jet fuel                                   | 3                | E                       |
| 2710991020      | Of naphtha and natural gas liquid                                               | 0                | A                       |
| 2710991090      | Other                                                                           | 5                | E                       |

| HSK 2015   | Description                                                                     | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------|-----------|------------------|
| 2710992010 | Of kerosene and jet fuel                                                        | 3         | E                |
| 2710992090 | Other                                                                           | 5         | E                |
| 2710993000 | Of gas oils                                                                     | 3         | X                |
| 2710994010 | Of light fuel oil (bunker A), fuel oil (bunker B) and bunker C                  | 3         | B                |
| 2710994090 | Other                                                                           | 5         | E                |
| 2710995000 | Of raw oils, lubricating oil (other than extender oil) and lubricating base oil | 7         | A                |
| 2710999000 | Other                                                                           | 8         | E                |
| 2711110000 | Natural gas                                                                     | 3         | C                |
| 2711120000 | Propane                                                                         | 3         | C                |
| 2711130000 | Butanes                                                                         | 3         | A                |
| 2711141000 | Ethylene                                                                        | 5         | A                |
| 2711142000 | Propylene                                                                       | 5         | A                |
| 2711143000 | Butylene                                                                        | 5         | A                |
| 2711144000 | Butadiene                                                                       | 5         | A                |
| 2711190000 | Other                                                                           | 5         | E                |
| 2711210000 | Natural gas                                                                     | 3         | A                |
| 2711290000 | Other                                                                           | 5         | E                |
| 2712101000 | Vaseline                                                                        | 8         | A                |
| 2712109000 | Other                                                                           | 8         | A                |
| 2712200000 | Paraffin wax containing by weight less than 0.75 % of oil                       | 8         | A                |
| 2712901010 | Slack wax and scale wax                                                         | 8         | A                |
| 2712901020 | Microcrystalline wax                                                            | 8         | A                |
| 2712901090 | Other                                                                           | 8         | A                |
| 2712909010 | Montan wax                                                                      | 8         | A                |
| 2712909020 | Peat wax                                                                        | 8         | A                |
| 2712909030 | Ceresin wax                                                                     | 8         | A                |
| 2712909040 | Synthetic paraffin wax                                                          | 8         | A                |
| 2712909090 | Other                                                                           | 8         | A                |
| 2713110000 | Not calcined                                                                    | 5         | A                |
| 2713120000 | Calcined                                                                        | 5         | A                |
| 2713200000 | Petroleum bitumen                                                               | 5         | A                |
| 2713900000 | Other residues of petroleum oils or of oils obtained from bituminous minerals   | 5         | A                |
| 2714100000 | Bituminous or oil shale and tar sands                                           | 5         | A                |
| 2714901000 | Bitumen and asphalt, natural                                                    | 5         | A                |

| HSK 2015   | Description                                                       | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------|-----------|------------------|
| 2714902000 | Asphaltites                                                       | 5         | A                |
| 2714903000 | Asphaltic rock                                                    | 5         | A                |
| 2715001000 | Cut-backs                                                         | 5         | A                |
| 2715002000 | Emulsions or stable suspensions of asphalt, bitumen, pitch or tar | 5         | A                |
| 2715003000 | Mastics                                                           | 5         | A                |
| 2715009000 | Other                                                             | 5         | A                |
| 2716000000 | Electrical energy.                                                | 5         | A                |
| 2801100000 | Chlorine                                                          | 5.5       | A                |
| 2801200000 | Iodine                                                            | 5.5       | A                |
| 2801301000 | Fluorine                                                          | 5.5       | A                |
| 2801302000 | Bromine                                                           | 5.5       | A                |
| 2802001000 | Sulphur, sublimed                                                 | 5         | A                |
| 2802002000 | Sulphur, precipitated                                             | 5         | A                |
| 2802003000 | Colloidal sulfur                                                  | 5         | A                |
| 2803001000 | Acetylene black                                                   | 5.5       | A                |
| 2803009011 | For manufacturing secondary batteries                             | 5         | A                |
| 2803009019 | Other                                                             | 5.5       | A                |
| 2803009090 | Other                                                             | 5.5       | A                |
| 2804100000 | Hydrogen                                                          | 5.5       | A                |
| 2804210000 | Argon                                                             | 5.5       | A                |
| 2804291000 | Helium                                                            | 5.5       | A                |
| 2804292000 | Neon                                                              | 5.5       | A                |
| 2804293000 | Krypton                                                           | 5.5       | A                |
| 2804294000 | Xenon                                                             | 5.5       | A                |
| 2804299000 | Other                                                             | 5.5       | A                |
| 2804300000 | Nitrogen                                                          | 5.5       | A                |
| 2804400000 | Oxygen                                                            | 5.5       | A                |
| 2804501000 | Boron                                                             | 5.5       | A                |
| 2804502000 | Tellurium                                                         | 5.5       | A                |
| 2804610000 | Containing by weight not less than 99.99 % of silicon             | 3         | A                |
| 2804690000 | Other                                                             | 5         | A                |
| 2804701000 | Yellow phosphorous                                                | 5         | A                |
| 2804709000 | Other                                                             | 5.5       | A                |
| 2804800000 | Arsenic                                                           | 5.5       | A                |
| 2804900000 | Selenium                                                          | 5.5       | A                |
| 2805110000 | Sodium                                                            | 5.5       | A                |

| HSK 2015   | Description                           | Base Rate | Staging Category |
|------------|---------------------------------------|-----------|------------------|
| 2805120000 | Calcium                               | 5.5       | A                |
| 2805190000 | Other                                 | 5.5       | A                |
| 2805301000 | Cerium group                          | 5.5       | A                |
| 2805302000 | Terbium group                         | 5.5       | A                |
| 2805303000 | Erbium group                          | 5.5       | A                |
| 2805304000 | Yttrium                               | 5.5       | A                |
| 2805305000 | Scandium                              | 5.5       | A                |
| 2805309000 | Other                                 | 5.5       | A                |
| 2805400000 | Mercury                               | 5.5       | A                |
| 2806100000 | Hydrogen chloride (hydrochloric acid) | 5.5       | A                |
| 2806200000 | Chlorosulphuric acid                  | 5.5       | A                |
| 2807001010 | For making semiconductor              | 5.5       | A                |
| 2807001090 | Other                                 | 5.5       | A                |
| 2807002000 | Oleum                                 | 5.5       | A                |
| 2808001010 | For making semiconductor              | 5.5       | A                |
| 2808001090 | Other                                 | 5.5       | A                |
| 2808002000 | Sulphonitric acids                    | 5.5       | A                |
| 2809100000 | Diphosphorus pentaoxide               | 5.5       | A                |
| 2809201010 | For making semiconductor              | 5.5       | A                |
| 2809201090 | Other                                 | 5.5       | A                |
| 2809202010 | Metaphosphoric acid                   | 5.5       | A                |
| 2809202020 | Pyrophosphoric acid                   | 5.5       | A                |
| 2809202090 | Other                                 | 5.5       | A                |
| 2810001010 | Diboron trioxide                      | 5.5       | A                |
| 2810001090 | Other                                 | 5.5       | A                |
| 2810002000 | Ortho boric acid                      | 5.5       | A                |
| 2810003000 | Meta boric acid                       | 5.5       | A                |
| 2810009000 | Other                                 | 5.5       | A                |
| 2811111000 | For making semiconductor              | 5.5       | A                |
| 2811119000 | Other                                 | 5.5       | A                |
| 2811191000 | Hydrogensulphide                      | 5.5       | A                |
| 2811192000 | Hydrobromic acid                      | 5.5       | A                |
| 2811193000 | Sulphamic acid                        | 5.5       | A                |
| 2811194000 | Perchloric acid                       | 5.5       | A                |
| 2811195000 | Chloric acid                          | 5.5       | A                |
| 2811196000 | Hypophosphorous acid                  | 5.5       | A                |

| HSK 2015   | Description                    | Base Rate | Staging Category |
|------------|--------------------------------|-----------|------------------|
| 2811197000 | Phosphorous acid               | 5.5       | A                |
| 2811198000 | Arsenic acid                   | 5.5       | A                |
| 2811199010 | Hydrogen cyanide               | 5.5       | A                |
| 2811199090 | Other                          | 5.5       | A                |
| 2811210000 | Carbon dioxide                 | 5.5       | A                |
| 2811221000 | White carbon                   | 5.5       | A                |
| 2811229010 | Silicagel                      | 5.5       | A                |
| 2811229090 | Other                          | 5.5       | A                |
| 2811291000 | Carbon monoxide                | 5.5       | A                |
| 2811292000 | Nitrous oxide                  | 5.5       | A                |
| 2811293000 | Nitrogen dioxide               | 5.5       | A                |
| 2811294000 | Arsenic trioxide               | 5.5       | A                |
| 2811295000 | Arsenic pentoxide              | 5.5       | A                |
| 2811299000 | Other                          | 5.5       | A                |
| 2812101010 | Iodine trichloride             | 5         | A                |
| 2812101020 | Phosphorous trichloride        | 5         | A                |
| 2812101030 | Phosphorous pentachloride      | 5         | A                |
| 2812101040 | Arsenic trichloride            | 5         | A                |
| 2812101050 | Sulphur monochloride           | 5         | A                |
| 2812101060 | Sulphur dichloride             | 5         | A                |
| 2812101090 | Other                          | 5         | A                |
| 2812102010 | Thionyl chloride               | 5         | A                |
| 2812102020 | Carbonyl dichloride (phosgene) | 5         | A                |
| 2812102030 | Phosphorous oxychloride        | 5         | A                |
| 2812102090 | Other                          | 5         | A                |
| 2812901000 | Boron trifluoride              | 5.5       | A                |
| 2812902000 | Sulphur hexafluoride           | 5.5       | A                |
| 2812909000 | Other                          | 5.5       | A                |
| 2813100000 | Carbon disulphide              | 5.5       | A                |
| 2813901020 | Phosphorous pentasulphide      | 5.5       | A                |
| 2813901090 | Other                          | 5.5       | A                |
| 2813902010 | Diarsenic pentasulphide        | 5.5       | A                |
| 2813902090 | Other                          | 5.5       | A                |
| 2813903000 | Silicon sulphide               | 5.5       | A                |
| 2813909000 | Other                          | 5.5       | A                |
| 2814100000 | Anhydrous ammonia              | 1         | A                |
| 2814200000 | Ammonia in aqueous solution    | 2         | A                |



| HSK 2015   | Description                                              | Base Rate | Staging Category |
|------------|----------------------------------------------------------|-----------|------------------|
| 2815110000 | Solid                                                    | 5.5       | A                |
| 2815120000 | In aqueous solution (soda lye or liquid soda)            | 8         | A                |
| 2815200000 | Potassium hydroxide (caustic potash)                     | 5.5       | A                |
| 2815301000 | Sodium peroxide                                          | 5.5       | A                |
| 2815302000 | Potassium peroxide                                       | 5.5       | A                |
| 2816101000 | Magnesium hydroxide                                      | 5.5       | A                |
| 2816102000 | Magnesium peroxide                                       | 5.5       | A                |
| 2816400000 | Oxides, hydroxides and peroxides, of strontium or barium | 5.5       | A                |
| 2817001000 | Zinc oxide                                               | 5.5       | A                |
| 2817002000 | Zinc peroxide                                            | 5.5       | A                |
| 2818101000 | Sized grains                                             | 3         | A                |
| 2818109000 | Other                                                    | 3         | A                |
| 2818200000 | Aluminium oxide, other than artificial corundum          | 1         | A                |
| 2818301000 | Alumina gel                                              | 5.5       | A                |
| 2818309000 | Other                                                    | 5.5       | A                |
| 2819100000 | Chromium trioxide                                        | 5.5       | A                |
| 2819901010 | Chromic oxides                                           | 5.5       | A                |
| 2819901090 | Other                                                    | 5.5       | A                |
| 2819902000 | Chromium hydroxides                                      | 5.5       | A                |
| 2820100000 | Manganese dioxide                                        | 5         | A                |
| 2820901000 | Manganese oxide                                          | 5.5       | A                |
| 2820902000 | Manganic oxide                                           | 5.5       | A                |
| 2820909000 | Other                                                    | 5.5       | A                |
| 2821101000 | Iron oxides                                              | 5.5       | A                |
| 2821102000 | Iron hydroxides                                          | 5.5       | A                |
| 2821200000 | Earth colours                                            | 5.5       | A                |
| 2822001010 | Cobaltic oxide                                           | 5.5       | A                |
| 2822001091 | For manufacturing secondary battery                      | 3         | A                |
| 2822001099 | Other                                                    | 5.5       | A                |
| 2822002010 | Cobaltous hydroxide                                      | 5.5       | A                |
| 2822002090 | Other                                                    | 5.5       | A                |
| 2823001000 | Anatase type                                             | 5.5       | A                |
| 2823009000 | Other                                                    | 5.5       | A                |
| 2824100000 | Lead monoxide (litharge, massicot)                       | 5.5       | A                |
| 2824901000 | Red lead and orange lead                                 | 5.5       | A                |

| HSK 2015   | Description                                                                                                                      | Base Rate | Staging Category |
|------------|----------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 2824909000 | Other                                                                                                                            | 5.5       | A                |
| 2825101000 | Hydrazine hydrate                                                                                                                | 5.5       | A                |
| 2825109010 | Hydrazine                                                                                                                        | 5.5       | A                |
| 2825109020 | Inorganic salts of hydrazine                                                                                                     | 5.5       | A                |
| 2825109030 | Hydroxylamine                                                                                                                    | 5.5       | A                |
| 2825109041 | Hydroxyl ammonium chloride<br>(hydroxylamine hydrochloride)                                                                      | 5.5       | A                |
| 2825109049 | Other                                                                                                                            | 5.5       | A                |
| 2825201000 | Lithium oxide                                                                                                                    | 5.5       | A                |
| 2825202000 | Lithium hydroxide                                                                                                                | 5         | A                |
| 2825301000 | Vanadic pentoxide                                                                                                                | 1         | A                |
| 2825309000 | Other                                                                                                                            | 3         | A                |
| 2825401000 | Nickel oxides                                                                                                                    | 5.5       | A                |
| 2825402000 | Nickel hydroxides                                                                                                                | 5.5       | A                |
| 2825501000 | Copper oxides                                                                                                                    | 5.5       | A                |
| 2825502010 | Material for manufacturing<br>agricultural chemicals (registered<br>material under the Agricultural<br>Chemicals Management Act) | 2         | A                |
| 2825502090 | Other                                                                                                                            | 5.5       | A                |
| 2825601000 | Germanium oxides                                                                                                                 | 5.5       | A                |
| 2825602000 | Zirconium dioxide                                                                                                                | 5.5       | A                |
| 2825701000 | Molybdenum oxides                                                                                                                | 3         | A                |
| 2825702000 | Molybdenum hydroxide                                                                                                             | 5.5       | A                |
| 2825800000 | Antimony oxides                                                                                                                  | 5.5       | A                |
| 2825901010 | Calcium oxide                                                                                                                    | 5.5       | A                |
| 2825901020 | Tungsten oxides                                                                                                                  | 1         | A                |
| 2825901030 | Tin oxides                                                                                                                       | 5.5       | A                |
| 2825901090 | Other                                                                                                                            | 5.5       | A                |
| 2825902010 | Calcium hydroxide                                                                                                                | 5.5       | A                |
| 2825902020 | Manganese hydroxides                                                                                                             | 5.5       | A                |
| 2825902030 | Tungsten hydroxides                                                                                                              | 5.5       | A                |
| 2825902040 | Tin hydroxides                                                                                                                   | 5.5       | A                |
| 2825902090 | Other                                                                                                                            | 5.5       | A                |
| 2825903010 | Nickel peroxides                                                                                                                 | 5.5       | A                |
| 2825903090 | Other                                                                                                                            | 5.5       | A                |
| 2825909000 | Other                                                                                                                            | 5.5       | A                |
| 2826120000 | Of aluminium                                                                                                                     | 5.5       | A                |
| 2826191000 | Calcium fluoride                                                                                                                 | 5.5       | A                |

| HSK 2015   | Description                                                                                                             | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 2826193010 | Potassium hydrogen fluoride                                                                                             | 5.5       | A                |
| 2826193090 | Other                                                                                                                   | 5.5       | A                |
| 2826194000 | Ammonium or sodium fluoride                                                                                             | 5.5       | A                |
| 2826195000 | Tungsten Hexafluoride(WF6)                                                                                              | 5.5       | A                |
| 2826199000 | Other                                                                                                                   | 5.5       | A                |
| 2826300000 | Sodium hexafluoroaluminate (synthetic cryolite)                                                                         | 5.5       | A                |
| 2826901000 | Artificial chiolite                                                                                                     | 5.5       | A                |
| 2826902000 | Calcium fluorosilicate                                                                                                  | 5.5       | A                |
| 2826903000 | Fluoroborates                                                                                                           | 5.5       | A                |
| 2826904000 | Fluorophosphates                                                                                                        | 5.5       | A                |
| 2826905000 | Fluorosulphates                                                                                                         | 5.5       | A                |
| 2826906000 | Fluorosilicates of sodium or of potassium                                                                               | 5.5       | A                |
| 2826909000 | Other                                                                                                                   | 5.5       | A                |
| 2827100000 | Ammonium chloride                                                                                                       | 5.5       | A                |
| 2827200000 | Calcium chloride                                                                                                        | 5.5       | A                |
| 2827310000 | Of magnesium                                                                                                            | 5.5       | A                |
| 2827320000 | Of aluminium                                                                                                            | 5.5       | A                |
| 2827350000 | Of nickel                                                                                                               | 5.5       | A                |
| 2827391000 | Of copper                                                                                                               | 5.5       | A                |
| 2827399000 | Other                                                                                                                   | 5.5       | A                |
| 2827411000 | Copper chloride oxides                                                                                                  | 5.5       | A                |
| 2827412010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2         | A                |
| 2827412090 | Other                                                                                                                   | 5.5       | A                |
| 2827491000 | Chloride oxides                                                                                                         | 5.5       | A                |
| 2827492000 | Chloride hydroxides                                                                                                     | 5.5       | A                |
| 2827511000 | Sodium bromide                                                                                                          | 5.5       | A                |
| 2827512000 | Potassium bromide                                                                                                       | 5.5       | A                |
| 2827591000 | Calcium bromide                                                                                                         | 5.5       | A                |
| 2827599000 | Other                                                                                                                   | 5.5       | A                |
| 2827601000 | Iodide oxides                                                                                                           | 5.5       | A                |
| 2827609010 | Potassium iodide                                                                                                        | 5.5       | A                |
| 2827609090 | Other                                                                                                                   | 5.5       | A                |
| 2828100000 | Commercial calcium hypochlorite and other calcium hypochlorites                                                         | 5.5       | A                |
| 2828901010 | Sodium hypochlorite                                                                                                     | 5.5       | A                |

| HSK 2015   | Description                                             | Base Rate | Staging Category |
|------------|---------------------------------------------------------|-----------|------------------|
| 2828901020 | Potassium hypochlorite                                  | 5.5       | A                |
| 2828901090 | Other                                                   | 5.5       | A                |
| 2828902010 | Sodium chlorite                                         | 5.5       | A                |
| 2828902020 | Aluminium chlorite                                      | 5.5       | A                |
| 2828902090 | Other                                                   | 5.5       | A                |
| 2828903000 | Hypobromites                                            | 5.5       | A                |
| 2829110000 | Of sodium                                               | 5.5       | A                |
| 2829191000 | Potassium chlorate                                      | 5.5       | A                |
| 2829192000 | Barium chlorate                                         | 5.5       | A                |
| 2829199000 | Other                                                   | 5.5       | A                |
| 2829901010 | Sodium perchlorate                                      | 5.5       | A                |
| 2829901020 | Ammonium perchlorate                                    | 5.5       | A                |
| 2829901090 | Other                                                   | 5.5       | A                |
| 2829902010 | Bromates                                                | 5.5       | A                |
| 2829902020 | Perbromates                                             | 5.5       | A                |
| 2829902030 | Iodates                                                 | 5.5       | A                |
| 2829902040 | Periodates                                              | 5.5       | A                |
| 2830101000 | Sodium hydrogen sulphide                                | 5.5       | A                |
| 2830109000 | Other                                                   | 5.5       | A                |
| 2830901000 | Sulphides                                               | 5.5       | A                |
| 2830902000 | Polysulphides                                           | 5.5       | A                |
| 2831101000 | Sodium dithionite                                       | 5.5       | A                |
| 2831102000 | Sodium sulphonylate (sodium form aldehyde sulphonylate) | 5.5       | A                |
| 2831901000 | Dithionites                                             | 5.5       | A                |
| 2831902000 | Sulphonylates                                           | 5.5       | A                |
| 2832101000 | Sodium bisulphite                                       | 5.5       | A                |
| 2832109000 | Other                                                   | 5.5       | A                |
| 2832201000 | Ammonium sulphite                                       | 5.5       | A                |
| 2832202000 | Potassium sulphites                                     | 5.5       | A                |
| 2832203000 | Calcium sulphites                                       | 5.5       | A                |
| 2832209000 | Other                                                   | 5.5       | A                |
| 2832301000 | Ammonium thiosulphate                                   | 5.5       | A                |
| 2832302000 | Sodium thiosulphate                                     | 5.5       | A                |
| 2832303000 | Potassium thiosulphate                                  | 5.5       | A                |
| 2832309000 | Other                                                   | 5.5       | A                |
| 2833110000 | Disodium sulphate                                       | 5.5       | A                |

| HSK 2015   | Description                                                                                                             | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 2833191000 | Sodium hydrogen sulphate                                                                                                | 5.5       | A                |
| 2833192000 | Disodium disulphate                                                                                                     | 5.5       | A                |
| 2833199000 | Other                                                                                                                   | 5.5       | A                |
| 2833210000 | Of magnesium                                                                                                            | 5.5       | A                |
| 2833221000 | For manufacturing secondary batteries                                                                                   | 5         | A                |
| 2833229000 | Other                                                                                                                   | 5.5       | A                |
| 2833240000 | Of nickel                                                                                                               | 5         | A                |
| 2833251000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2         | A                |
| 2833259000 | Other                                                                                                                   | 5.5       | A                |
| 2833270000 | Of barium                                                                                                               | 5.5       | A                |
| 2833291000 | Iron sulphates                                                                                                          | 5.5       | A                |
| 2833292010 | For manufacturing secondary batteries                                                                                   | 5         | A                |
| 2833292090 | Other                                                                                                                   | 5.5       | A                |
| 2833293010 | For manufacturing secondary batteries                                                                                   | 5         | A                |
| 2833293090 | Other                                                                                                                   | 5.5       | A                |
| 2833299000 | Other                                                                                                                   | 5.5       | A                |
| 2833300000 | Alums                                                                                                                   | 5.5       | A                |
| 2833401000 | Diammonium peroxodisulphate                                                                                             | 5.5       | A                |
| 2833402000 | Disodium peroxodisulphate                                                                                               | 5.5       | A                |
| 2833403000 | Calcium peroxodisulphate                                                                                                | 5.5       | A                |
| 2833409000 | Other                                                                                                                   | 5.5       | A                |
| 2834101000 | Sodium nitrite                                                                                                          | 5.5       | A                |
| 2834109000 | Other                                                                                                                   | 5.5       | A                |
| 2834210000 | Of potassium                                                                                                            | 5.5       | A                |
| 2834291000 | Barium nitrate                                                                                                          | 5.5       | A                |
| 2834299000 | Other                                                                                                                   | 5.5       | A                |
| 2835101010 | Sodium hypophosphite                                                                                                    | 5.5       | A                |
| 2835101020 | Calcium hypophosphite                                                                                                   | 5.5       | A                |
| 2835101090 | Other                                                                                                                   | 5.5       | A                |
| 2835102000 | Phosphites                                                                                                              | 5.5       | A                |
| 2835221000 | Of mono-sodium                                                                                                          | 5.5       | A                |
| 2835222000 | Of disodium                                                                                                             | 5.5       | A                |
| 2835240000 | Of potassium                                                                                                            | 5.5       | A                |
| 2835250000 | Calcium hydrogenorthophosphate ("dicalcium phosphate")                                                                  | 5.5       | A                |

| HSK 2015   | Description                                                 | Base Rate | Staging Category |
|------------|-------------------------------------------------------------|-----------|------------------|
| 2835260000 | Other phosphates of calcium                                 | 5.5       | A                |
| 2835291000 | Aluminium phosphate                                         | 5.5       | A                |
| 2835299000 | Other polyphosphates                                        | 5.5       | A                |
| 2835310000 | Sodium triphosphate (sodium tripolyphosphate)               | 5.5       | A                |
| 2835391000 | Sodium metaphosphate                                        | 5.5       | A                |
| 2835392000 | Sodium pyrophosphate                                        | 5.5       | A                |
| 2835399000 | Other                                                       | 5.5       | A                |
| 2836200000 | Disodium carbonate                                          | 3         | A                |
| 2836300000 | Sodium hydrogencarbonate (sodium bicarbonate)               | 5.5       | A                |
| 2836400000 | Potassium carbonates                                        | 5.5       | A                |
| 2836500000 | Calcium carbonate                                           | 5.5       | A                |
| 2836600000 | Barium carbonate                                            | 5.5       | A                |
| 2836910000 | Lithium carbonates                                          | 5         | A                |
| 2836920000 | Strontium carbonate                                         | 5.5       | A                |
| 2836991010 | Magnesium carbonate                                         | 5.5       | A                |
| 2836991020 | Commercial ammonium carbonate and other ammonium carbonates | 5.5       | A                |
| 2836991031 | For manufacturing secondary batteries                       | 5         | A                |
| 2836991039 | Other                                                       | 5.5       | A                |
| 2836991090 | Other                                                       | 5.5       | A                |
| 2836992000 | Peroxocarbonates (percarbonates)                            | 5.5       | A                |
| 2837111000 | Sodium cyanides                                             | 5.5       | A                |
| 2837112000 | Sodium cyanide oxides                                       | 5.5       | A                |
| 2837191010 | Potassium cyanide                                           | 5.5       | A                |
| 2837191020 | Copper cyanides                                             | 5.5       | A                |
| 2837191030 | Zinc cyanide                                                | 5.5       | A                |
| 2837191090 | Other                                                       | 5.5       | A                |
| 2837192000 | Cyanide oxides                                              | 5.5       | A                |
| 2837201000 | Ferrocyanides                                               | 5.5       | A                |
| 2837202000 | Ferricyanides                                               | 5.5       | A                |
| 2837209000 | Other                                                       | 5.5       | A                |
| 2839110000 | Sodium metasilicates                                        | 5.5       | A                |
| 2839190000 | Other                                                       | 5.5       | A                |
| 2839901000 | Zirconium silicates                                         | 5.5       | A                |
| 2839902000 | Barium silicates                                            | 5.5       | A                |
| 2839909000 | Other                                                       | 5.5       | A                |

| HSK 2015   | Description                                | Base Rate | Staging Category |
|------------|--------------------------------------------|-----------|------------------|
| 2840110000 | Anhydrous                                  | 5         | A                |
| 2840190000 | Other                                      | 5         | A                |
| 2840200000 | Other borates                              | 5         | A                |
| 2840300000 | Peroxoborates (perborates)                 | 5         | A                |
| 2841300000 | Sodium dichromate                          | 5.5       | A                |
| 2841501000 | Potassium chromate                         | 5.5       | A                |
| 2841509000 | Other                                      | 5.5       | A                |
| 2841610000 | Potassium permanganate                     | 5.5       | A                |
| 2841691000 | Manganites                                 | 5.5       | A                |
| 2841692000 | Manganates                                 | 5.5       | A                |
| 2841693000 | Permanganates                              | 5.5       | A                |
| 2841700000 | Molybdates                                 | 5.5       | A                |
| 2841800000 | Tungstates (wolframates)                   | 5         | A                |
| 2841901000 | Stannates                                  | 5.5       | A                |
| 2841902010 | Barium titanate                            | 5.5       | A                |
| 2841902020 | Strontium titanate                         | 5.5       | A                |
| 2841902030 | Lead titanate                              | 5.5       | A                |
| 2841902090 | Other                                      | 5.5       | A                |
| 2841903000 | Antimonates                                | 5.5       | A                |
| 2841904000 | Ferrates and ferrites                      | 5.5       | A                |
| 2841905000 | Vanadates                                  | 5.5       | A                |
| 2841906000 | Bismuthates                                | 5.5       | A                |
| 2841909000 | Other                                      | 5.5       | A                |
| 2842101000 | Aluminosilicates                           | 6.5       | A                |
| 2842109000 | Other                                      | 5.5       | A                |
| 2842901000 | Salts of selenium acids                    | 5.5       | A                |
| 2842903000 | Double or complex salts containing sulphur | 5.5       | A                |
| 2842905000 | Double or complex salts of selenium        | 5.5       | A                |
| 2842909000 | Other                                      | 5.5       | A                |
| 2843101000 | Colloidal silver                           | 5.5       | A                |
| 2843102000 | Colloidal gold                             | 5.5       | A                |
| 2843103000 | Colloidal platinum                         | 5.5       | A                |
| 2843109000 | Other                                      | 5.5       | A                |
| 2843211000 | For making semiconductor                   | 5.5       | A                |
| 2843219000 | Other                                      | 5.5       | A                |
| 2843291000 | For making semiconductor                   | 5.5       | A                |

| HSK 2015   | Description                                                                                 | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------|-----------|------------------|
| 2843299000 | Other                                                                                       | 5.5       | A                |
| 2843301000 | Potassium gold cyanide for making semiconductor                                             | 5.5       | A                |
| 2843309000 | Other                                                                                       | 5.5       | A                |
| 2843901000 | Amalgams                                                                                    | 5.5       | A                |
| 2843909010 | Platinum compounds                                                                          | 5.5       | A                |
| 2843909090 | Other                                                                                       | 5.5       | A                |
| 2844101000 | Natural uranium                                                                             | 0         | A                |
| 2844102000 | Dispersions (containing natural uranium or natural uranium compounds)                       | 0         | A                |
| 2844109000 | Other                                                                                       | 0         | A                |
| 2844201000 | Uranium enriched in U235                                                                    | 0         | A                |
| 2844202000 | Dispersions (containing uranium enriched in U235, plutonium or compounds of these products) | 0         | A                |
| 2844209000 | Other                                                                                       | 0         | A                |
| 2844301000 | Dispersions (containing uranium depleted in U235, thorium or compounds of these products)   | 0         | A                |
| 2844309000 | Other                                                                                       | 0         | A                |
| 2844401000 | Radioactive elements                                                                        | 0         | A                |
| 2844402000 | Radioactive isotopes                                                                        | 0         | A                |
| 2844403000 | Dispersions (containing radioactive elements, isotopes or compound)                         | 0         | A                |
| 2844409000 | Other                                                                                       | 0         | A                |
| 2844500000 | Spent (irradiated) fuel elements (cartridges) of nuclear reactors                           | 0         | A                |
| 2845100000 | Heavy water (deuterium oxide)                                                               | 0         | A                |
| 2845901000 | Heavy hydrogen (deuterium)                                                                  | 0         | A                |
| 2845902000 | Isotopes of carbon                                                                          | 0         | A                |
| 2845909000 | Other                                                                                       | 0         | A                |
| 2846100000 | Cerium compounds                                                                            | 5         | A                |
| 2846901000 | Yttrium oxide                                                                               | 5         | A                |
| 2846909000 | Other                                                                                       | 5         | A                |
| 2847002000 | For making semiconductor                                                                    | 5.5       | A                |
| 2847009000 | Other                                                                                       | 5.5       | A                |
| 2848001000 | Of copper (phosphor copper), containing more than 15 % by weight of phosphorus              | 5.5       | A                |
| 2848002000 | Aluminium phosphide                                                                         | 5.5       | A                |
| 2848009000 | Other                                                                                       | 5.5       | A                |
| 2849100000 | Of calcium                                                                                  | 5.5       | A                |



| HSK 2015   | Description                                                                                                                                                                      | Base Rate | Staging Category |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 2849200000 | Of silicon                                                                                                                                                                       | 5         | A                |
| 2849901000 | Complex carbides                                                                                                                                                                 | 5.5       | A                |
| 2849909010 | Tungsten carbides                                                                                                                                                                | 5.5       | A                |
| 2849909090 | Other                                                                                                                                                                            | 5.5       | A                |
| 2850001000 | Hydrides                                                                                                                                                                         | 5.5       | A                |
| 2850002000 | Nitrides                                                                                                                                                                         | 5.5       | A                |
| 2850003000 | Azides                                                                                                                                                                           | 5.5       | A                |
| 2850004000 | Silicides                                                                                                                                                                        | 5.5       | A                |
| 2850005000 | Borides                                                                                                                                                                          | 5.5       | A                |
| 2852101000 | Of subheading 2825.90, 2827.39, 2827.49, 2827.60, 2830.90, 2833.29, 2834.29, 2835.39, 2837.19, 2837.20, 2841.50, 2842.10, 2842.90, 2843.90, 2848.00, 2849.90, 2850.00 or 2853.00 | 5.5       | A                |
| 2852102000 | Of heading 2931, Of subheading 2918.11, 2932.99, 2934.99.9090, 3201.90.2000, 3201.90.4000, 3206.50, 3707.90, 3822.00.1091 or 3822.00.2091                                        | 6.5       | A                |
| 2852103000 | Of subheading 2934.99.2000, 3822.00.1092 or 3822.00.2092                                                                                                                         | 6.5       | A                |
| 2852104000 | Of subheading 3502.90 or 3504.00                                                                                                                                                 | 8         | A                |
| 2852105000 | Of subheading 3822.00.101, 3822.00.102, 3822.00.1093, 3822.00.201, 3822.00.202 or 3822.00.2093                                                                                   | 0         | A                |
| 2852106000 | Of subheading 3822.00.1099 or 3822.00.2099                                                                                                                                       | 8         | A                |
| 2852901000 | Of subheading 2830.90, 2835.39, 2842.10.9000, 2848.00, 2849.90 or 2850.00                                                                                                        | 5.5       | A                |
| 2852902000 | Of subheading 2842.10.1000, 2934.99.2000, 2934.99.9090, 3201.90, 3824.90.2100, 3824.90.2200 or 3824.90.2490 to 3824.90.9090                                                      | 6.5       | A                |
| 2852903000 | Of caseinates and other casein derivatives of subheading 3501.90(excluding those for manufacturing coffee creamer)                                                               | 20        | E                |
| 2852904000 | Of subheading 3502.90 or 3504.00                                                                                                                                                 | 8         | C                |
| 2853001000 | Distilled or conductivity water and water of similar purity                                                                                                                      | 5.5       | A                |
| 2853002000 | Compressed air                                                                                                                                                                   | 5.5       | A                |
| 2853003000 | Amalgam                                                                                                                                                                          | 5.5       | A                |
| 2853004010 | Cyanogen chloride                                                                                                                                                                | 5.5       | A                |

| HSK 2015   | Description                           | Base Rate | Staging Category |
|------------|---------------------------------------|-----------|------------------|
| 2853004090 | Other                                 | 5.5       | A                |
| 2853005000 | Alkali amides                         | 5.5       | A                |
| 2853009000 | Other                                 | 5.5       | A                |
| 2901101000 | Butanes                               | 0         | A                |
| 2901102000 | Hexanes                               | 0         | A                |
| 2901103000 | Heptanes                              | 0         | A                |
| 2901109000 | Other                                 | 0         | A                |
| 2901210000 | Ethylene                              | 0         | A                |
| 2901220000 | Propene (propylene)                   | 0         | A                |
| 2901230000 | Butene (butylene) and isomers thereof | 0         | A                |
| 2901241000 | Buta-1,3-diene                        | 0         | A                |
| 2901242000 | Isoprene                              | 0         | A                |
| 2901291000 | Hexene                                | 0         | A                |
| 2901292000 | Octene                                | 0         | A                |
| 2901299000 | Other                                 | 0         | A                |
| 2902110000 | Cyclohexane                           | 5         | A                |
| 2902191000 | Ethylidene Norbornene                 | 5         | A                |
| 2902199000 | Other                                 | 5         | A                |
| 2902200000 | Benzene                               | 3         | A                |
| 2902300000 | Toluene                               | 3         | A                |
| 2902410000 | o-xylene                              | 5         | A                |
| 2902420000 | m-xylene                              | 5         | A                |
| 2902430000 | p-xylene                              | 3         | A                |
| 2902440000 | Mixed xylene isomers                  | 3         | A                |
| 2902500000 | Styrene                               | 0         | A                |
| 2902600000 | Ethylbenzene                          | 5         | A                |
| 2902700000 | Cumene                                | 3         | A                |
| 2902901000 | Naphthalene                           | 0         | A                |
| 2902902000 | Methylnaphthalene                     | 0         | A                |
| 2902903000 | Methyl styrene                        | 0         | A                |
| 2902909000 | Other                                 | 0         | A                |
| 2903111000 | Chloromethane (methyl chloride)       | 5.5       | A                |
| 2903112000 | Chloroethane (ethyl chloride)         | 5.5       | A                |
| 2903120000 | Dichloromethane (methylene chloride)  | 5.5       | A                |
| 2903130000 | Chloroform (trichloromethane)         | 5.5       | A                |
| 2903140000 | Carbon tetrachloride                  | 5.5       | A                |

| HSK 2015   | Description                                         | Base Rate | Staging Category |
|------------|-----------------------------------------------------|-----------|------------------|
| 2903150000 | Ethylene dichloride (ISO) (1,2-dichloroethane)      | 5         | A                |
| 2903191000 | 1,1,1-trichloroethane (methyl chloroform)           | 5.5       | A                |
| 2903199000 | Other                                               | 5.5       | A                |
| 2903210000 | Vinyl chloride (chloroethylene)                     | 5.5       | A                |
| 2903220000 | Trichloroethylene                                   | 5.5       | A                |
| 2903230000 | Tetrachloroethylene (perchloroethylene)             | 5.5       | A                |
| 2903290000 | Other                                               | 5.5       | A                |
| 2903310000 | Ethylene dibromide (ISO) (1,2-dibromoethane)        | 5.5       | A                |
| 2903391000 | Bromomethane (methyl bromide)                       | 5.5       | A                |
| 2903392000 | Bromoethane, excluding 1,2-dibromoethane            | 5.5       | A                |
| 2903393000 | Iodomethane                                         | 5.5       | A                |
| 2903394000 | Hexafluoroethane (CFC-116)                          | 5.5       | A                |
| 2903395000 | 1,1-difluoro ethane (HFC-152a)                      | 5.5       | A                |
| 2903396000 | 1,1,1,2-tetra fluoro ethane (HFC-134a)              | 5.5       | A                |
| 2903397000 | 1,1,3,3,3-pentafluoro-2-(trifluoromethyl)-1-propene | 5.5       | A                |
| 2903399000 | Other                                               | 5.5       | A                |
| 2903710000 | Chlorodifluoromethane                               | 5.5       | A                |
| 2903720000 | Dichlorotrifluoroethanes                            | 5.5       | A                |
| 2903730000 | Dichlorofluoroethanes                               | 5.5       | A                |
| 2903740000 | Chlorodifluoroethanes                               | 5.5       | A                |
| 2903750000 | Dichloropentafluoropropanes                         | 5.5       | A                |
| 2903761000 | Bromochlorodifluoromethane(Halon-1211)              | 5.5       | A                |
| 2903762000 | Bromotrifluoromethane(Halon-1301)                   | 5.5       | A                |
| 2903763000 | Dibromotetrafluoroethane(Halon-2402)                | 5.5       | A                |
| 2903771000 | Trichlorofluoromethane                              | 5.5       | A                |
| 2903772000 | Dichlorodifluoromethane                             | 5.5       | A                |
| 2903773000 | Trichlorotrifluoroethanes                           | 5.5       | A                |
| 2903774010 | Dichlorotetrafluoroethane(CFC-114)                  | 5.5       | A                |
| 2903774020 | Chloropentafluoroethane(CFC-115)                    | 5.5       | A                |
| 2903775000 | Chlorotrifluoromethane(CFC-13)                      | 5.5       | A                |
| 2903776010 | Pentachlorofluoroethane(CFC-111)                    | 5.5       | A                |
| 2903776020 | Tetrachlorodifluoroethane(CFC-112)                  | 5.5       | A                |

| HSK 2015   | Description                                                                           | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------|-----------|------------------|
| 2903777010 | Heptachlorofluoropropanes(CFC-211)                                                    | 5.5       | A                |
| 2903777020 | Hexachlorodifluoropropanes(CFC-212)                                                   | 5.5       | A                |
| 2903777030 | Pentachlorotrifluoropropanes(CFC-213)                                                 | 5.5       | A                |
| 2903777040 | Tetrachlorotetrafluoropropanes(CFC-214)                                               | 5.5       | A                |
| 2903777050 | Trichloropentafluoropropanes(CFC-215)                                                 | 5.5       | A                |
| 2903777060 | Dichlorohexafluoropropanes(CFC-216)                                                   | 5.5       | A                |
| 2903777070 | Chloroheptafluoropropanes(CFC-217)                                                    | 5.5       | A                |
| 2903779000 | Other                                                                                 | 5.5       | A                |
| 2903780000 | Other perhalogenated derivatives                                                      | 5.5       | A                |
| 2903791110 | Dichlorofluoromethane (HCFC-21)                                                       | 5.5       | A                |
| 2903791120 | Chlorofluoromethane (HCFC-31)                                                         | 5.5       | A                |
| 2903791210 | Chlorotetrafluoroethanes(HCFC-124)                                                    | 5.5       | A                |
| 2903791290 | Other                                                                                 | 5.5       | A                |
| 2903791300 | Chlorofluoropropanes                                                                  | 5.5       | A                |
| 2903792000 | Derivatives of methane, ethane or propane, halogenated only with fluorine and bromine | 5.5       | A                |
| 2903799000 | Other                                                                                 | 5.5       | A                |
| 2903810000 | 1,2,3,4,5,6-Hexachlorocyclohexane(HCH(ISO)), including lindane(ISO, INN)              | 5.5       | A                |
| 2903820000 | Aldrin(ISO), chlordane(ISO) and heptachlor(ISO)                                       | 5.5       | A                |
| 2903890000 | Other                                                                                 | 5.5       | A                |
| 2903911000 | Chlorobenzene                                                                         | 5.5       | A                |
| 2903919000 | Other                                                                                 | 5.5       | A                |
| 2903921000 | Hexachlorobenzene(ISO)                                                                | 5.5       | A                |
| 2903922000 | DDT(ISO)(clofenotane(INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)             | 5.5       | A                |
| 2903991000 | Benzyl chloride                                                                       | 5.5       | A                |
| 2903992010 | 1,2,4-Trichlorobenzene                                                                | 5.5       | A                |
| 2903992090 | Other                                                                                 | 5.5       | A                |
| 2903993000 | Benzotrichloride                                                                      | 5.5       | A                |
| 2903999000 | Other                                                                                 | 5.5       | A                |
| 2904101000 | Benzene sulphonic acid                                                                | 5.5       | A                |
| 2904109000 | Other                                                                                 | 5.5       | A                |
| 2904201000 | Nitrotoluene                                                                          | 5.5       | A                |

| HSK 2015   | Description                                                    | Base Rate | Staging Category |
|------------|----------------------------------------------------------------|-----------|------------------|
| 2904209010 | Nitrobenzene                                                   | 5.5       | A                |
| 2904209020 | 4-Nitrobiphenyl and its salts                                  | 5.5       | A                |
| 2904209090 | Other                                                          | 5.5       | A                |
| 2904901000 | 2,4-dinitrochlorobenzene                                       | 5.5       | A                |
| 2904902000 | p-nitrochlorobenzene                                           | 5.5       | A                |
| 2904903000 | Trichloronitromethane (chloropicrin)                           | 5.5       | A                |
| 2904909000 | Other                                                          | 5.5       | A                |
| 2905110000 | Methanol (methyl alcohol)                                      | 2         | A                |
| 2905121000 | Propan-1-ol (propyl alcohol)                                   | 5.5       | A                |
| 2905122010 | For making semiconductor                                       | 5.5       | A                |
| 2905122090 | Other                                                          | 5.5       | A                |
| 2905130000 | Butan-1-ol (n-butyl alcohol)                                   | 5         | A                |
| 2905140000 | Other butanols                                                 | 5.5       | A                |
| 2905161000 | 2-ethylhexyl alcohol                                           | 5.5       | A                |
| 2905169000 | Other                                                          | 5.5       | A                |
| 2905171000 | Dodecan-1-ol (lauryl alcohol)                                  | 5.5       | A                |
| 2905172000 | Hexadecan-1-ol (cetyl alcohol)                                 | 5.5       | A                |
| 2905173000 | Octadecan-1-ol (stearyl alcohol)                               | 5.5       | A                |
| 2905191000 | Heptyl alcohols                                                | 5.5       | A                |
| 2905192000 | Nonyl alcohol                                                  | 5.5       | A                |
| 2905193000 | Isononyl alcohol                                               | 3         | A                |
| 2905194000 | Pentanol (amyl alcohol) and isomers thereof                    | 5.5       | A                |
| 2905199010 | 3,3-dimethyl butan-2-ol (pinacolyl alcohol)                    | 5         | A                |
| 2905199020 | 2-Propyl heptyl alcohol                                        | 5         | A                |
| 2905199030 | Isodecyl alcohol                                               | 3         | A                |
| 2905199090 | Other                                                          | 5         | A                |
| 2905221000 | Geraniol, citronellol, linalool, rhodinol and nerol            | 5         | A                |
| 2905229000 | Other                                                          | 5         | A                |
| 2905290000 | Other                                                          | 5         | A                |
| 2905310000 | Ethylene glycol (ethanediol)                                   | 3         | A                |
| 2905320000 | Propylene glycol (propane-1,2-diol)                            | 5.5       | A                |
| 2905391000 | 1,4-Butanediol                                                 | 5.5       | A                |
| 2905392000 | Neopentyl glycol                                               | 5.5       | A                |
| 2905399000 | Other                                                          | 5.5       | A                |
| 2905410000 | 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane) | 5.5       | A                |

| HSK 2015   | Description                                                 | Base Rate | Staging Category |
|------------|-------------------------------------------------------------|-----------|------------------|
| 2905420000 | Pentaerythritol                                             | 5.5       | A                |
| 2905430000 | Mannitol                                                    | 8         | F                |
| 2905440000 | D-glucitol (sorbitol)                                       | 8         | F                |
| 2905450000 | Glycerol                                                    | 8         | A                |
| 2905490000 | Other                                                       | 5.5       | A                |
| 2905510000 | Ethchlorvynol (INN)                                         | 5.5       | A                |
| 2905590000 | Other                                                       | 5.5       | A                |
| 2906110000 | Menthol                                                     | 5.5       | A                |
| 2906120000 | Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols | 5.5       | A                |
| 2906131000 | Sterols                                                     | 5.5       | A                |
| 2906132000 | Inositols                                                   | 5.5       | A                |
| 2906191000 | Borneol                                                     | 5.5       | A                |
| 2906192000 | Terpineols                                                  | 5.5       | A                |
| 2906199000 | Other                                                       | 5.5       | A                |
| 2906210000 | Benzyl alcohol                                              | 5.5       | A                |
| 2906291000 | Phenylethyl alcohol                                         | 5.5       | A                |
| 2906292000 | Phenylpropyl alcohol                                        | 5.5       | A                |
| 2906293000 | Cinnamyl alcohol                                            | 5.5       | A                |
| 2906299000 | Other                                                       | 5.5       | A                |
| 2907111000 | Phenol                                                      | 5.5       | A                |
| 2907112000 | Salts of phenol                                             | 5.5       | A                |
| 2907121000 | Cresols                                                     | 5.5       | A                |
| 2907122000 | Salts of cresols                                            | 5.5       | A                |
| 2907131000 | Octylphenol                                                 | 5.5       | A                |
| 2907132000 | Nonylphenol                                                 | 5         | A                |
| 2907139000 | Other                                                       | 5.5       | A                |
| 2907151000 | Naphthols                                                   | 5.5       | A                |
| 2907152000 | Salts of naphthols                                          | 5.5       | A                |
| 2907191000 | Thymol                                                      | 5.5       | A                |
| 2907192000 | Xylenols and their salts                                    | 5.5       | A                |
| 2907199000 | Other                                                       | 5.5       | A                |
| 2907211000 | Resorcinol                                                  | 5.5       | A                |
| 2907212000 | Salts of resorcinol                                         | 5.5       | A                |
| 2907221000 | Hydroquinone                                                | 5.5       | A                |
| 2907222000 | Salts of hydroquinone                                       | 5.5       | A                |
| 2907231000 | 4,4'-Isopropylidenediphenol (bisphenol A)                   | 5.5       | A                |

| HSK 2015   | Description                                                                                                             | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 2907232000 | Salts of 4,4'-isopropylidenediphenol (bisphenol A)                                                                      | 5.5       | A                |
| 2907291000 | Catechol                                                                                                                | 5.5       | A                |
| 2907299000 | Other                                                                                                                   | 5.5       | A                |
| 2908110000 | Pentachlorophenol (ISO)                                                                                                 | 5         | A                |
| 2908191000 | Chlorophenols, excluding pentachlorophenol                                                                              | 5         | A                |
| 2908192000 | Tetra bromo bisphenol-A                                                                                                 | 5         | A                |
| 2908193000 | Tribromophenol                                                                                                          | 5         | A                |
| 2908199000 | Other                                                                                                                   | 5         | A                |
| 2908910000 | Dinoseb (ISO) and its salts                                                                                             | 5.5       | A                |
| 2908920000 | 4,6-Dinitro-o-cresol[DNOC(ISO)] and its salts                                                                           | 5.5       | A                |
| 2908991000 | Naphthol sulphonic acids and their salts                                                                                | 5.5       | A                |
| 2908992000 | Phenol sulphonic acids                                                                                                  | 5.5       | A                |
| 2908993000 | Nitrated derivatives and their salts                                                                                    | 5.5       | A                |
| 2908994000 | Nitrosated derivatives and their salts                                                                                  | 5.5       | A                |
| 2908999000 | Other                                                                                                                   | 5.5       | A                |
| 2909110000 | Diethyl ether                                                                                                           | 5.5       | A                |
| 2909191000 | Bis (chloromethyl) ether                                                                                                | 5.5       | A                |
| 2909192000 | Methyl tertiary butyl ether                                                                                             | 5.5       | A                |
| 2909199000 | Other                                                                                                                   | 5.5       | A                |
| 2909200000 | Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives       | 5.5       | A                |
| 2909301000 | Anisole                                                                                                                 | 5.5       | A                |
| 2909302000 | Anethole                                                                                                                | 5.5       | A                |
| 2909303000 | Diphenylether                                                                                                           | 5.5       | A                |
| 2909304000 | Ambrette musk                                                                                                           | 5.5       | A                |
| 2909305000 | Decabromodiphenyl oxide                                                                                                 | 5.5       | A                |
| 2909309010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2         | A                |
| 2909309090 | Other                                                                                                                   | 5.5       | A                |
| 2909410000 | 2,2'-Oxydiethanol (diethylene glycol, digol)                                                                            | 5.5       | A                |
| 2909430000 | Monobutyl ethers of ethylene glycol or of diethylene glycol                                                             | 5.5       | A                |
| 2909441000 | Monomethyl ethers of ethylene glycol or of diethylene glycol                                                            | 5.5       | A                |
| 2909449000 | Other                                                                                                                   | 5.5       | A                |

| HSK 2015   | Description                                    | Base Rate | Staging Category |
|------------|------------------------------------------------|-----------|------------------|
| 2909491000 | Triethylene glycol                             | 5.5       | A                |
| 2909499000 | Other                                          | 5.5       | A                |
| 2909501000 | Eugenol                                        | 5.5       | A                |
| 2909502000 | Isoeugenol                                     | 5.5       | A                |
| 2909503000 | Ether-alcohol-phenols                          | 5.5       | A                |
| 2909509000 | Other                                          | 5.5       | A                |
| 2909601000 | Alcohol peroxides                              | 5.5       | A                |
| 2909602000 | Dicumyl peroxide                               | 5.5       | A                |
| 2909603000 | Methyl ethyl ketone peroxide                   | 5.5       | A                |
| 2909609000 | Other                                          | 5.5       | A                |
| 2910100000 | Oxirane (ethylene oxide)                       | 5         | A                |
| 2910200000 | Methyloxirane (propylene oxide)                | 5.5       | A                |
| 2910300000 | 1-Chloro-2,3-epoxypropane (epichlorohydrin)    | 5.5       | A                |
| 2910400000 | Dieldrin (ISO, INN)                            | 5.5       | A                |
| 2910900000 | Other                                          | 5.5       | A                |
| 2911001010 | Acetals                                        | 5.5       | A                |
| 2911001020 | Hemiacetals                                    | 5.5       | A                |
| 2911009000 | Other                                          | 5.5       | A                |
| 2912110000 | Methanal (formaldehyde)                        | 5.5       | A                |
| 2912120000 | Ethanal (acetaldehyde)                         | 5.5       | A                |
| 2912191000 | Citronellaldehyde                              | 5.5       | A                |
| 2912192000 | Citral                                         | 5.5       | A                |
| 2912193000 | Butanal (butyraldehyde, normal isomer)         | 5.5       | A                |
| 2912199000 | Other                                          | 5.5       | A                |
| 2912210000 | Benzaldehyde                                   | 5.5       | A                |
| 2912292000 | Phenylacetaldehyde                             | 5.5       | A                |
| 2912293000 | Cinnamaldehyde                                 | 5.5       | A                |
| 2912294000 | Alpha-amylcinnamaldehyde                       | 5.5       | A                |
| 2912295000 | Cyclamen aldehyde                              | 5.5       | A                |
| 2912299000 | Other                                          | 5.5       | A                |
| 2912410000 | Vanillin (4-hydroxy-3-methoxybenzaldehyde)     | 5         | A                |
| 2912420000 | Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde) | 5.5       | A                |
| 2912491000 | 3,4,5-trimethoxybenz-aldehyde                  | 5.5       | A                |
| 2912499000 | Other                                          | 5.5       | A                |
| 2912501000 | Trioxan                                        | 5.5       | A                |



| HSK 2015   | Description                                                                                                             | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 2912502000 | Paraldehyde                                                                                                             | 5.5       | A                |
| 2912503000 | Metaldehyde                                                                                                             | 5.5       | A                |
| 2912509000 | Other                                                                                                                   | 5.5       | A                |
| 2912600000 | Paraformaldehyde                                                                                                        | 5.5       | A                |
| 2913000000 | Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.                              | 5.5       | A                |
| 2914110000 | Acetone                                                                                                                 | 5.5       | A                |
| 2914120000 | Butanone (methyl ethyl ketone)                                                                                          | 3         | A                |
| 2914130000 | 4-Methylpentan-2-one (methyl isobutyl ketone)                                                                           | 5.5       | A                |
| 2914191000 | 3,3-dimethyl-2-butanone (pinacolone)                                                                                    | 5.5       | A                |
| 2914199000 | Other                                                                                                                   | 5.5       | A                |
| 2914221000 | Cyclohexanone                                                                                                           | 5         | A                |
| 2914222000 | Methylcyclohexanones                                                                                                    | 5         | A                |
| 2914231000 | Ionones                                                                                                                 | 5         | A                |
| 2914232000 | Methylionones                                                                                                           | 5         | A                |
| 2914291000 | Jasmone                                                                                                                 | 5         | A                |
| 2914299000 | Other                                                                                                                   | 5         | A                |
| 2914310000 | Phenylacetone (phenylpropan-2-one)                                                                                      | 5.5       | A                |
| 2914390000 | Other                                                                                                                   | 5.5       | A                |
| 2914401000 | Diacetone alcohol (4-Hydroxy-4-methylpentane-2-one)                                                                     | 5.5       | A                |
| 2914409000 | Other                                                                                                                   | 5.5       | A                |
| 2914501000 | Ketone-phenols                                                                                                          | 5.5       | A                |
| 2914509000 | Other                                                                                                                   | 5.5       | A                |
| 2914610000 | Anthraquinone                                                                                                           | 5.5       | A                |
| 2914691000 | Derivatives of anthraquinone                                                                                            | 5.5       | A                |
| 2914699010 | Quinone-alcohols, quinonephenols, and quinone-aldehydes                                                                 | 5.5       | A                |
| 2914699090 | Other                                                                                                                   | 5.5       | A                |
| 2914701000 | Ketone musk                                                                                                             | 5         | A                |
| 2914709010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2         | A                |
| 2914709090 | Other                                                                                                                   | 5         | A                |
| 2915110000 | Formic acid                                                                                                             | 5.5       | A                |
| 2915121000 | Calcium formate                                                                                                         | 5.5       | A                |
| 2915122000 | Ammonium formate                                                                                                        | 5.5       | A                |

| HSK 2015   | Description                                             | Base Rate | Staging Category |
|------------|---------------------------------------------------------|-----------|------------------|
| 2915129000 | Other                                                   | 5.5       | A                |
| 2915131000 | Methyl formate                                          | 5.5       | A                |
| 2915132000 | 2-ethylhexylchloroformate                               | 5.5       | A                |
| 2915139000 | Other                                                   | 5.5       | A                |
| 2915210000 | Acetic acid                                             | 5.5       | A                |
| 2915240000 | Acetic anhydride                                        | 5.5       | A                |
| 2915291000 | Calcium acetate                                         | 5.5       | A                |
| 2915292000 | Sodium acetate                                          | 5.5       | A                |
| 2915293000 | Cobalt acetate                                          | 5.5       | A                |
| 2915299000 | Other                                                   | 5.5       | A                |
| 2915310000 | Ethyl acetate                                           | 5.5       | A                |
| 2915320000 | Vinyl acetate                                           | 5.5       | A                |
| 2915331000 | For making semiconductor                                | 5.5       | A                |
| 2915339000 | Other                                                   | 5.5       | A                |
| 2915360000 | Dinoseb (ISO) acetate                                   | 5.5       | A                |
| 2915391000 | Amyl acetate                                            | 5.5       | A                |
| 2915392000 | Isoamyl acetate                                         | 5.5       | A                |
| 2915393000 | Methyl acetate                                          | 5.5       | A                |
| 2915394000 | Isobutyl acetate                                        | 5.5       | A                |
| 2915395000 | 2-Ethoxyethyl acetate                                   | 5.5       | A                |
| 2915399000 | Other                                                   | 5.5       | A                |
| 2915401000 | Monochloroacetic acid                                   | 5.5       | A                |
| 2915409000 | Other                                                   | 5.5       | A                |
| 2915500000 | Propionic acid, its salts and esters                    | 5.5       | A                |
| 2915600000 | Butanoic acids, pentanoic acids, their salts and esters | 5.5       | A                |
| 2915701000 | Palmitic acid, its salts and esters                     | 5.5       | A                |
| 2915702010 | Stearic acid                                            | 5.5       | A                |
| 2915702020 | Magnesium stearate                                      | 5.5       | A                |
| 2915702030 | Lead stearate                                           | 5.5       | A                |
| 2915702040 | Zinc stearate                                           | 5.5       | A                |
| 2915702050 | Barium stearate                                         | 5.5       | A                |
| 2915702060 | Cadmium stearate                                        | 5.5       | A                |
| 2915702070 | Calcium stearate                                        | 5.5       | A                |
| 2915702080 | Butyl stearate                                          | 5.5       | A                |
| 2915702090 | Other                                                   | 5.5       | A                |
| 2915901000 | Neodecanoilchloride and pivaloylchloride                | 5.5       | A                |

| HSK 2015   | Description                                                                                                             | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 2915909010 | 2-ethyl hexoic acid                                                                                                     | 5.5       | A                |
| 2915909090 | Other                                                                                                                   | 5.5       | A                |
| 2916111000 | Acrylic acid                                                                                                            | 6.5       | A                |
| 2916119000 | Other                                                                                                                   | 6.5       | A                |
| 2916121000 | Ethyl acrylate                                                                                                          | 6.5       | A                |
| 2916122000 | Methyl acrylate                                                                                                         | 6.5       | A                |
| 2916123000 | Butyl acrylate                                                                                                          | 6.5       | A                |
| 2916124000 | 2-ethyl hexyl acrylate                                                                                                  | 6.5       | A                |
| 2916129000 | Other                                                                                                                   | 6.5       | A                |
| 2916131000 | Methacrylic acid                                                                                                        | 6.5       | A                |
| 2916139000 | Other                                                                                                                   | 6.5       | A                |
| 2916141000 | Methyl methacrylate                                                                                                     | 6.5       | A                |
| 2916149000 | Other                                                                                                                   | 6.5       | A                |
| 2916151000 | Oleic acid, its salts and esters                                                                                        | 6.5       | A                |
| 2916152000 | Linoleic acid, its salts and esters                                                                                     | 6.5       | A                |
| 2916153000 | Linolenic acid, its salts and esters                                                                                    | 6.5       | A                |
| 2916160000 | Binapacryl(ISO)                                                                                                         | 6.5       | A                |
| 2916190000 | Other                                                                                                                   | 6.5       | A                |
| 2916201000 | Cyclohexane carboxylic acid                                                                                             | 6.5       | A                |
| 2916202000 | Cyclopentenyl acetic acid                                                                                               | 6.5       | A                |
| 2916209010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2         | A                |
| 2916209090 | Other                                                                                                                   | 6.5       | A                |
| 2916311000 | Benzoic acid                                                                                                            | 6.5       | A                |
| 2916312000 | Sodium benzoate                                                                                                         | 6.5       | A                |
| 2916313000 | Benzyl benzoates                                                                                                        | 6.5       | A                |
| 2916319010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2         | A                |
| 2916319090 | Other                                                                                                                   | 6.5       | A                |
| 2916321000 | Benzoyl peroxide                                                                                                        | 6.5       | A                |
| 2916322000 | Benzoyl chloride                                                                                                        | 6.5       | A                |
| 2916341000 | Phenylacetic acid                                                                                                       | 6.5       | A                |
| 2916342000 | Salts of phenylacetic acid                                                                                              | 6.5       | A                |
| 2916391000 | Cinnamic acid                                                                                                           | 6.5       | A                |
| 2916399010 | Material for manufacturing agricultural chemicals (registered                                                           | 2         | A                |

| HSK 2015   | Description                                                                                                                       | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
|            | material under the Agricultural Chemicals Management Act)                                                                         |           |                  |
| 2916399090 | Other                                                                                                                             | 6.5       | A                |
| 2917111000 | Oxalic acid                                                                                                                       | 6.5       | A                |
| 2917112000 | Salts of oxalic acid                                                                                                              | 6.5       | A                |
| 2917113000 | Esters of oxalic acid                                                                                                             | 6.5       | A                |
| 2917121000 | Adipic acid                                                                                                                       | 6.5       | A                |
| 2917122000 | Salts of adipic acid                                                                                                              | 6.5       | A                |
| 2917123010 | Dioctyl adipate                                                                                                                   | 6.5       | A                |
| 2917123090 | Other                                                                                                                             | 6.5       | A                |
| 2917131000 | Azelaic acid, its salts and esters                                                                                                | 6.5       | A                |
| 2917132000 | Sebacic acid, its salts and esters                                                                                                | 6.5       | A                |
| 2917140000 | Maleic anhydride                                                                                                                  | 6.5       | B                |
| 2917191000 | Maleic acid                                                                                                                       | 6.5       | A                |
| 2917192000 | Succinic acid                                                                                                                     | 6.5       | A                |
| 2917193000 | Sodium succinate                                                                                                                  | 6.5       | A                |
| 2917194000 | Diethyl malonate                                                                                                                  | 6.5       | A                |
| 2917195000 | Diisopropyl malonate                                                                                                              | 6.5       | A                |
| 2917199000 | Other                                                                                                                             | 6.5       | A                |
| 2917200000 | Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives | 6.5       | A                |
| 2917321000 | Di-2-ethyl hexyl orthophthalate                                                                                                   | 6.5       | A                |
| 2917329000 | Other                                                                                                                             | 6.5       | A                |
| 2917331000 | Dinonyl orthophthalate                                                                                                            | 6.5       | A                |
| 2917332000 | Didecyl orthophthalates                                                                                                           | 6.5       | A                |
| 2917341000 | Diheptyl orthophthalate                                                                                                           | 6.5       | A                |
| 2917342000 | Diisodecyl orthophthalate                                                                                                         | 6.5       | A                |
| 2917343000 | Dibutyl orthophthalates                                                                                                           | 6.5       | A                |
| 2917349000 | Other                                                                                                                             | 6.5       | A                |
| 2917350000 | Phthalic anhydride                                                                                                                | 6.5       | A                |
| 2917361000 | Terephthalic acid                                                                                                                 | 3         | A                |
| 2917369000 | Other                                                                                                                             | 6.5       | A                |
| 2917370000 | Dimethyl terephthalate                                                                                                            | 6.5       | A                |
| 2917391000 | Isophthalic acid                                                                                                                  | 6.5       | A                |
| 2917392000 | Trioctyltrimellitate (T.O.T.M)                                                                                                    | 6.5       | A                |
| 2917393000 | Trimellitic anhydride                                                                                                             | 6.5       | A                |
| 2917399000 | Other                                                                                                                             | 6.5       | A                |

| HSK 2015   | Description                                       | Base Rate | Staging Category |
|------------|---------------------------------------------------|-----------|------------------|
| 2918111000 | Lactic acid                                       | 6.5       | A                |
| 2918112000 | Salts of lactic acid                              | 6.5       | A                |
| 2918113000 | Esters of lactic acid                             | 6.5       | A                |
| 2918120000 | Tartaric acid                                     | 6.5       | A                |
| 2918131000 | Salts of tartaric acid                            | 6.5       | A                |
| 2918132000 | Esters of tartaric acid                           | 6.5       | A                |
| 2918140000 | Citric acid                                       | 6.5       | A                |
| 2918151010 | Calcium citrate                                   | 6.5       | A                |
| 2918151090 | Other                                             | 6.5       | A                |
| 2918152000 | Esters of citric acid                             | 6.5       | A                |
| 2918161000 | Gluconic acid                                     | 6.5       | A                |
| 2918162000 | Salts of gluconic acid                            | 6.5       | A                |
| 2918163000 | Esters of gluconic acid                           | 6.5       | A                |
| 2918180000 | Chlorobenzilate (ISO)                             | 6.5       | A                |
| 2918191010 | Malic acid                                        | 6.5       | A                |
| 2918191020 | 2,2-diphenyl-2-hydroxyacetic acid (benzilic acid) | 6.5       | A                |
| 2918191090 | Other                                             | 6.5       | A                |
| 2918192010 | Salts of malic acid                               | 6.5       | A                |
| 2918192090 | Other                                             | 6.5       | A                |
| 2918193010 | Esters of malic acid                              | 6.5       | A                |
| 2918193020 | Methyl benzilate                                  | 6.5       | A                |
| 2918193090 | Other                                             | 6.5       | A                |
| 2918199000 | Other                                             | 6.5       | A                |
| 2918211000 | Salicylic acid                                    | 6.5       | A                |
| 2918212010 | Sodium salicylate                                 | 6.5       | A                |
| 2918212090 | Other                                             | 6.5       | A                |
| 2918221000 | O-acetylsalicylic acid                            | 6.5       | A                |
| 2918222000 | Salts of o-acetylsalicylic acid                   | 6.5       | A                |
| 2918223000 | Esters of o-acetylsalicylic acid                  | 6.5       | A                |
| 2918231010 | Methyl salicylate                                 | 6.5       | A                |
| 2918231020 | Ethyl salicylate                                  | 6.5       | A                |
| 2918231090 | Other                                             | 6.5       | A                |
| 2918232000 | Salts of other esters of salicylic acid           | 6.5       | A                |
| 2918291000 | $\beta$ -oxynaphthoic acid and its salts          | 6.5       | A                |
| 2918299010 | Gallic acid                                       | 6.5       | A                |
| 2918299020 | Parahydroxynaphthoic acid                         | 6.5       | A                |

| HSK 2015   | Description                                                                                                             | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 2918299030 | Parahydroxybenzoic acid                                                                                                 | 6.5       | A                |
| 2918299040 | Salts and esters of gallic acid                                                                                         | 6.5       | A                |
| 2918299090 | Other                                                                                                                   | 6.5       | A                |
| 2918301000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2         | A                |
| 2918309000 | Other                                                                                                                   | 6.5       | A                |
| 2918910000 | 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters                                                 | 6.5       | A                |
| 2918991000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2         | A                |
| 2918999000 | Other                                                                                                                   | 6.5       | A                |
| 2919100000 | Tris(2,3-dibromopropyl) phosphate                                                                                       | 6.5       | A                |
| 2919901011 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2         | A                |
| 2919901019 | Other                                                                                                                   | 6.5       | A                |
| 2919901020 | Glycerophosphoric acid                                                                                                  | 6.5       | A                |
| 2919901090 | Other                                                                                                                   | 6.5       | A                |
| 2919902000 | Salts of phosphoric esters                                                                                              | 6.5       | A                |
| 2919909000 | Other                                                                                                                   | 6.5       | A                |
| 2920111000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2         | A                |
| 2920119000 | Other                                                                                                                   | 6.5       | A                |
| 2920191000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2         | A                |
| 2920199010 | 0.0-dimethyl-0-(3-methyl-4-nitrophenyl) thiophosphate                                                                   | 6.5       | A                |
| 2920199090 | Other                                                                                                                   | 6.5       | A                |
| 2920901010 | Dimethyl sulfate                                                                                                        | 6.5       | A                |
| 2920901020 | Diethyl sulfate                                                                                                         | 6.5       | A                |
| 2920901090 | Other                                                                                                                   | 6.5       | A                |
| 2920902000 | Of nitrous and nitric esters                                                                                            | 6.5       | A                |
| 2920903000 | Of carbonic esters                                                                                                      | 6.5       | A                |
| 2920904010 | Dimethyl phosphite                                                                                                      | 6.5       | A                |
| 2920904020 | Diethyl phosphite                                                                                                       | 6.5       | A                |

| HSK 2015   | Description                                                                                                             | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 2920904030 | Trimethyl phosphite                                                                                                     | 6.5       | A                |
| 2920904040 | Triethyl phosphite                                                                                                      | 6.5       | A                |
| 2920909010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2         | A                |
| 2920909090 | Other                                                                                                                   | 6.5       | A                |
| 2921111010 | Methylamine                                                                                                             | 6.5       | A                |
| 2921111020 | Salts of methylamine                                                                                                    | 6.5       | A                |
| 2921112010 | Dimethylamine                                                                                                           | 6.5       | A                |
| 2921112020 | Salts of dimethylamine                                                                                                  | 6.5       | A                |
| 2921113010 | Trimethylamine                                                                                                          | 6.5       | A                |
| 2921113020 | Salts of trimethylamine                                                                                                 | 6.5       | A                |
| 2921191000 | Dimethylaminoethyl chloride hydrochloride                                                                               | 6.5       | A                |
| 2921192000 | Diethylamine and its salts                                                                                              | 6.5       | A                |
| 2921199010 | Dimethyl laurylamine                                                                                                    | 6.5       | A                |
| 2921199020 | Chlormethine (INN) (bis(2-chloroethyl)methylamine)                                                                      | 6.5       | A                |
| 2921199030 | Bis (2-chloroethyl) ethylamine                                                                                          | 6.5       | A                |
| 2921199040 | Trichlormethine (INN) (tris(2-chloroethyl)amine)                                                                        | 6.5       | A                |
| 2921199050 | Di-isopropylamine                                                                                                       | 6.5       | A                |
| 2921199060 | N,N-diisopropyl-β-aminoethylchloride                                                                                    | 6.5       | A                |
| 2921199070 | N,N-Dialkyl(methyl, ethyl, n-propyl or isopropyl) 2-chloroethylamines and their protonated salts                        | 6.5       | A                |
| 2921199090 | Other                                                                                                                   | 6.5       | A                |
| 2921211000 | Ethylenediamine                                                                                                         | 6.5       | A                |
| 2921212000 | Salts of ethylenediamine                                                                                                | 6.5       | A                |
| 2921221000 | Hexamethylenediamine                                                                                                    | 6.5       | A                |
| 2921222000 | Hexamethylenediamine adipate                                                                                            | 6.5       | A                |
| 2921229000 | Other                                                                                                                   | 6.5       | A                |
| 2921291000 | Diethylenetriamine                                                                                                      | 5         | A                |
| 2921292000 | Triethylene tetramine                                                                                                   | 5         | A                |
| 2921299000 | Other                                                                                                                   | 5         | A                |
| 2921301000 | Cyclohexylamine                                                                                                         | 6.5       | A                |
| 2921309000 | Other                                                                                                                   | 6.5       | A                |
| 2921411000 | Aniline                                                                                                                 | 6.5       | A                |
| 2921412000 | Salts of aniline                                                                                                        | 6.5       | A                |

| HSK 2015   | Description                                                                                                                                                                                  | Base Rate | Staging Category |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 2921421000 | Nitrohalogenated derivatives of aniline                                                                                                                                                      | 6.5       | A                |
| 2921422000 | 2,4,5-trichloroaniline                                                                                                                                                                       | 6.5       | A                |
| 2921429010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)                                                                      | 2         | A                |
| 2921429090 | Other                                                                                                                                                                                        | 6.5       | A                |
| 2921431000 | Para-toluidine-m-sulfonic acid and its salts                                                                                                                                                 | 6.5       | A                |
| 2921432000 | 2-chloro-para-toluidine-5-sulfonic acid and its salts                                                                                                                                        | 6.5       | A                |
| 2921433000 | 3-amino-6-chlorotoluene-4-sulfonic acid and its salts                                                                                                                                        | 6.5       | A                |
| 2921439010 | Toluidines                                                                                                                                                                                   | 6.5       | A                |
| 2921439091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)                                                                      | 2         | A                |
| 2921439099 | Other                                                                                                                                                                                        | 6.5       | A                |
| 2921441000 | Diphenylamine                                                                                                                                                                                | 6.5       | A                |
| 2921449000 | Other                                                                                                                                                                                        | 6.5       | A                |
| 2921451000 | 1-naphthylamine-4-sulfonic acid and its salts                                                                                                                                                | 6.5       | A                |
| 2921459010 | 1-Naphthylamine (alpha-naphthylamine) and its salts                                                                                                                                          | 6.5       | A                |
| 2921459020 | 2-Naphthylamine (beta-naphthylamine) and its salts                                                                                                                                           | 6.5       | A                |
| 2921459030 | 2-naphthylamine-3,6,8-trisulfonic acid and its salts                                                                                                                                         | 5         | A                |
| 2921459090 | Other                                                                                                                                                                                        | 6.5       | A                |
| 2921460000 | Amfetamine (INN), benzfetamine (INN), dexametamine (INN), etilametamine (INN), fencamfamin (INN), lefetamine (INN), levametamine (INN), mefenorex (INN) and phentermine (INN); salts thereof | 6.5       | A                |
| 2921491000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)                                                                      | 2         | A                |
| 2921499000 | Other                                                                                                                                                                                        | 6.5       | A                |
| 2921511000 | N-phenyl-N'-isopropyl-para-phenylenediamine                                                                                                                                                  | 6.5       | A                |
| 2921512000 | N-(1,3-Dimethyl butyl)-N'-phenyl-para-phenylenediamine                                                                                                                                       | 6.5       | A                |
| 2921519010 | o-phenylene diamine                                                                                                                                                                          | 6.5       | A                |
| 2921519020 | m-phenylene diamine                                                                                                                                                                          | 6.5       | A                |
| 2921519030 | p-phenylene diamine                                                                                                                                                                          | 6.5       | A                |



| HSK 2015   | Description                                                     | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------|-----------|------------------|
| 2921519040 | Diaminotoluenes                                                 | 6.5       | A                |
| 2921519090 | Other                                                           | 6.5       | A                |
| 2921591000 | 3,3-Dichloro benzidine sulfonic acid salts                      | 6.5       | A                |
| 2921599010 | Benzidine                                                       | 6.5       | A                |
| 2921599020 | Benzidine dihydrochloride                                       | 6.5       | A                |
| 2921599030 | 4,4'diaminostilbene-2,2'-disulfonic acid and its salts          | 6.5       | A                |
| 2921599040 | Benzidine's salts other than benzidine dihydrochloride          | 6.5       | A                |
| 2921599050 | o-Tolidine and its salts                                        | 6.5       | A                |
| 2921599090 | Other                                                           | 6.5       | A                |
| 2922111000 | Monoethanolamine                                                | 6.5       | A                |
| 2922112000 | Salts of monoethanolamine                                       | 6.5       | A                |
| 2922121000 | Diethanolamine                                                  | 6.5       | A                |
| 2922122000 | Salts of diethanolamine                                         | 6.5       | A                |
| 2922131000 | Triethanolamine                                                 | 3         | A                |
| 2922132000 | Salts of triethanolamine                                        | 6.5       | A                |
| 2922140000 | Dextropropoxyphene (INN) and its salts                          | 6.5       | A                |
| 2922191000 | Arylethanolamines                                               | 6.5       | A                |
| 2922193010 | N,N-Dimethyl-2 aminoethanol and its protonated salts            | 6.5       | A                |
| 2922193020 | N,N-Diethyl-2-aminoethanol and its protonated salts             | 6.5       | A                |
| 2922193090 | Other                                                           | 6.5       | A                |
| 2922194000 | Ethyldiethanolamine                                             | 6.5       | A                |
| 2922195000 | Methyldiethanolamine                                            | 6.5       | A                |
| 2922196000 | Diethylaminoethanol                                             | 6.5       | A                |
| 2922199000 | Other                                                           | 6.5       | A                |
| 2922211000 | 7-amino-1-naphthol-3-sulphonic acid (gamma acid) and its salts  | 6.5       | A                |
| 2922212000 | 8-amino-1-naphthol-3, 6-disulphonic acid (H acid) and its salts | 3         | A                |
| 2922213000 | 2-amino-5-naphthol-7-disulphonic acid (J acid) and its salts    | 6.5       | A                |
| 2922219000 | Other                                                           | 6.5       | A                |
| 2922291000 | Para-aminophenol                                                | 6.5       | A                |
| 2922299010 | Meta-aminophenol                                                | 6.5       | A                |
| 2922299020 | Ortho-aminophenol                                               | 6.5       | A                |
| 2922299030 | Amino cresols                                                   | 6.5       | A                |
| 2922299040 | Phenetidines and their salts                                    | 6.5       | A                |

| HSK 2015   | Description                                                                                                             | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 2922299090 | Other                                                                                                                   | 6.5       | A                |
| 2922310000 | Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof                                                | 6.5       | A                |
| 2922392000 | Amino anthraquinons and their salts                                                                                     | 6.5       | A                |
| 2922393000 | Derivatives of amino anthraquinons                                                                                      | 6.5       | A                |
| 2922399000 | Other                                                                                                                   | 6.5       | A                |
| 2922411000 | Lysine                                                                                                                  | 6.5       | A                |
| 2922412000 | Esters of lysine                                                                                                        | 6.5       | A                |
| 2922413000 | Salts of lysine and its esters                                                                                          | 6.5       | A                |
| 2922421000 | Glutamic acid                                                                                                           | 5         | A                |
| 2922422000 | Sodium glutamate                                                                                                        | 6.5       | A                |
| 2922423000 | Other salts of glutamic acid                                                                                            | 6.5       | A                |
| 2922431000 | Anthranilic acid                                                                                                        | 6.5       | A                |
| 2922439000 | Salts of anthranilic acid                                                                                               | 6.5       | A                |
| 2922440000 | Tilidine (INN) and its salts                                                                                            | 6.5       | A                |
| 2922491000 | Glycine                                                                                                                 | 6.5       | A                |
| 2922492000 | Alanine                                                                                                                 | 6.5       | A                |
| 2922493000 | Leucine                                                                                                                 | 6.5       | A                |
| 2922494000 | Valine                                                                                                                  | 6.5       | A                |
| 2922495000 | Aspartic acid                                                                                                           | 6.5       | A                |
| 2922496000 | Phenylglycine                                                                                                           | 6.5       | A                |
| 2922497000 | Ethyl para amino benzoate                                                                                               | 6.5       | A                |
| 2922499000 | Other                                                                                                                   | 6.5       | A                |
| 2922501000 | Serine                                                                                                                  | 6.5       | A                |
| 2922502000 | Para-amino salicylic acid and its salts                                                                                 | 6.5       | A                |
| 2922503000 | 1-p-nitrophenol-2-amino-1,3-propane diol                                                                                | 6.5       | A                |
| 2922504000 | Dialphahydroxyphenylglycine                                                                                             | 6.5       | A                |
| 2922509010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2         | A                |
| 2922509090 | Other                                                                                                                   | 6.5       | A                |
| 2923101000 | Choline                                                                                                                 | 6.5       | A                |
| 2923102000 | Salts of choline                                                                                                        | 6.5       | A                |
| 2923201000 | Lecithins                                                                                                               | 6.5       | A                |
| 2923202000 | Other phosphoaminolipids                                                                                                | 6.5       | A                |
| 2923900000 | Other                                                                                                                   | 6.5       | A                |

| HSK 2015   | Description                                                                                                             | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 2924110000 | Meprobamate (INN)                                                                                                       | 6.5       | A                |
| 2924121000 | Fluoroacetamide (ISO)                                                                                                   | 6.5       | A                |
| 2924122000 | Monocrotophos (ISO)                                                                                                     | 6.5       | A                |
| 2924123000 | Phosphamidon (ISO)                                                                                                      | 6.5       | A                |
| 2924191000 | Dimethylformamide                                                                                                       | 6.5       | A                |
| 2924192000 | Dimethylacetamide                                                                                                       | 6.5       | A                |
| 2924199010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2         | A                |
| 2924199090 | Other                                                                                                                   | 6.5       | A                |
| 2924211000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2         | A                |
| 2924219000 | Other                                                                                                                   | 6.5       | A                |
| 2924230000 | 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts                                                        | 6.5       | A                |
| 2924240000 | Ethinamate (INN)                                                                                                        | 6.5       | A                |
| 2924291010 | Aminoacetanilide and its derivatives                                                                                    | 6.5       | A                |
| 2924291020 | Acetaminophen                                                                                                           | 6.5       | A                |
| 2924291090 | Other                                                                                                                   | 6.5       | A                |
| 2924292000 | Aceto acetanilide and its derivatives                                                                                   | 5         | A                |
| 2924299010 | Lidocaine hydrochloride                                                                                                 | 6.5       | A                |
| 2924299091 | Iopromide, Iopamidol and Iomeprol                                                                                       | 0         | A                |
| 2924299092 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2         | A                |
| 2924299099 | Other                                                                                                                   | 6.5       | A                |
| 2925111000 | Saccharin                                                                                                               | 6.5       | A                |
| 2925112000 | Salts of saccharin                                                                                                      | 6.5       | A                |
| 2925120000 | Glutethimide (INN)                                                                                                      | 6.5       | A                |
| 2925191000 | Phthalimide                                                                                                             | 6.5       | A                |
| 2925199010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2         | A                |
| 2925199090 | Other                                                                                                                   | 6.5       | A                |
| 2925210000 | Chlordimeform (ISO)                                                                                                     | 6.5       | A                |
| 2925291000 | Diphenyl guanidine                                                                                                      | 6.5       | A                |
| 2925299010 | Material for manufacturing agricultural chemicals (registered                                                           | 2         | A                |

| HSK 2015   | Description                                                                                                             | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
|            | material under the Agricultural Chemicals Management Act)                                                               |           |                  |
| 2925299090 | Other                                                                                                                   | 6.5       | A                |
| 2926100000 | Acrylonitrile                                                                                                           | 6.5       | A                |
| 2926200000 | 1-Cyanoguanidine (dicyandiamide)                                                                                        | 6.5       | A                |
| 2926300000 | Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)              | 6.5       | A                |
| 2926901000 | Acetonitrile                                                                                                            | 6.5       | A                |
| 2926902000 | 1,4-diamino-2,3-dicyanoanthraquinon                                                                                     | 6.5       | A                |
| 2926909010 | Malono nitrile                                                                                                          | 6.5       | A                |
| 2926909091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2         | A                |
| 2926909099 | Other                                                                                                                   | 6.5       | A                |
| 2927001100 | 6-nitro-1-diazo-2-naphthol-4-sulfonic acid                                                                              | 6.5       | A                |
| 2927001900 | Other                                                                                                                   | 6.5       | A                |
| 2927002100 | Azodicarbonamide                                                                                                        | 6.5       | A                |
| 2927002910 | Azoisobutyronitrile                                                                                                     | 6.5       | A                |
| 2927002990 | Other                                                                                                                   | 6.5       | A                |
| 2927003000 | Azoxy-compounds                                                                                                         | 6.5       | A                |
| 2928001000 | Phenylhydrazine                                                                                                         | 6.5       | A                |
| 2928009010 | Perillartine                                                                                                            | 6.5       | A                |
| 2928009020 | Methylethyl ketoxime                                                                                                    | 6.5       | A                |
| 2928009091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2         | A                |
| 2928009099 | Other                                                                                                                   | 6.5       | A                |
| 2929101000 | Toluene diisocyanate                                                                                                    | 6.5       | A                |
| 2929102000 | Diphenyl methane diisocyanate                                                                                           | 6.5       | A                |
| 2929109000 | Other                                                                                                                   | 6.5       | A                |
| 2929901000 | Isocyanides                                                                                                             | 6.5       | A                |
| 2929903000 | Dialkyl (methyl, ethyl, n-propyl or isopropyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidates      | 6.5       | A                |
| 2929904000 | Diethyl-n,n-dimethylphosphoramidates                                                                                    | 6.5       | A                |
| 2929905000 | o-ethyl-2-diisopropylaminoethyl methylphosphonite                                                                       | 6.5       | A                |

| HSK 2015   | Description                                                                                                             | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 2929906000 | N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidic dihalides                                             | 6.5       | A                |
| 2929909000 | Other                                                                                                                   | 6.5       | A                |
| 2930201010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2         | A                |
| 2930201090 | Other                                                                                                                   | 6.5       | A                |
| 2930202010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2         | A                |
| 2930202090 | Other                                                                                                                   | 6.5       | A                |
| 2930301000 | Thiuram mono-sulphides                                                                                                  | 6.5       | A                |
| 2930302000 | Thiuram di-sulphides                                                                                                    | 6.5       | A                |
| 2930303000 | Thiuram tetra-sulphides                                                                                                 | 6.5       | A                |
| 2930400000 | Methionine                                                                                                              | 6.5       | A                |
| 2930501000 | Captafol (ISO)                                                                                                          | 6.5       | A                |
| 2930502000 | Methamidophos (ISO)                                                                                                     | 6.5       | A                |
| 2930901000 | Sodium-2-amino-4-methylthiobutylate                                                                                     | 6.5       | A                |
| 2930902010 | Thiourea                                                                                                                | 6.5       | A                |
| 2930902020 | Thiocarbanilide                                                                                                         | 6.5       | A                |
| 2930902091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2         | A                |
| 2930902099 | Other                                                                                                                   | 6.5       | A                |
| 2930903010 | Thioalcohols                                                                                                            | 6.5       | A                |
| 2930903020 | Thiophenols                                                                                                             | 6.5       | A                |
| 2930903030 | N,N-Diisopropyl-β-aminoethanthiol                                                                                       | 6.5       | A                |
| 2930903040 | N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) aminoethane-2-thiols and their protonated salts                      | 6.5       | A                |
| 2930904010 | Thiodiglycol (INN) (bis(2-hydroxyethyl)sulphide)                                                                        | 6.5       | A                |
| 2930904020 | Thioaniline                                                                                                             | 6.5       | A                |
| 2930904090 | Other                                                                                                                   | 6.5       | A                |
| 2930905010 | 2-Chloroethylchloromethylsulphide                                                                                       | 6.5       | A                |
| 2930905020 | Bis (2-chloroethyl) sulphide                                                                                            | 6.5       | A                |
| 2930905030 | Bis (2-chloroethylthio) methane                                                                                         | 6.5       | A                |
| 2930905040 | 1,2-Bis (2-chloroethylthio) ethane                                                                                      | 6.5       | A                |
| 2930905050 | 1,3-Bis (2-chloroethylthio)-n-propane                                                                                   | 6.5       | A                |

| HSK 2015   | Description                                                                                                                                                                                                                                   | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 2930905060 | 1,4-Bis (2-chloroethylthio)-n-butane                                                                                                                                                                                                          | 6.5       | A                |
| 2930905070 | 1,5-Bis (2-chloroethylthio)-n-pentane                                                                                                                                                                                                         | 6.5       | A                |
| 2930905081 | Bis(2-chloroethylthiomethyl)ether                                                                                                                                                                                                             | 6.5       | A                |
| 2930905082 | Bis(2-chloroethylthioethyl)ether                                                                                                                                                                                                              | 6.5       | A                |
| 2930905090 | Other                                                                                                                                                                                                                                         | 6.5       | A                |
| 2930906000 | [S-2-(dialkyl (methyl, ethyl, n-propyl or isopropyl)amino) ethyl] hydrogen alkyl (methyl, ethyl, n-propyl or isopropyl)phosphonothioates and their O-alkyl ( $\leq C10$ , including cycloalkyl) esters; alkylated or protonated salts thereof | 6.5       | A                |
| 2930907000 | O,O-Diethyl s-[2-(diethylamino) ethyl] phosphorothioate and its alkylated or protonated salts                                                                                                                                                 | 6.5       | A                |
| 2930908000 | O-Ehtyl, S-phenyl ethylphosphonothiolothionate (fonofos)                                                                                                                                                                                      | 6.5       | A                |
| 2930909010 | Thioacids                                                                                                                                                                                                                                     | 6.5       | A                |
| 2930909020 | Isothiocyanates                                                                                                                                                                                                                               | 6.5       | A                |
| 2930909030 | Cysteine                                                                                                                                                                                                                                      | 6.5       | A                |
| 2930909040 | Cystine                                                                                                                                                                                                                                       | 6.5       | A                |
| 2930909050 | Glutathion                                                                                                                                                                                                                                    | 6.5       | A                |
| 2930909060 | 8-Chloro-6-tosylotinic acid ethyl ester                                                                                                                                                                                                       | 6.5       | A                |
| 2930909070 | Containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms                                                                                                                   | 6.5       | A                |
| 2930909080 | Dithiocarbonates (xanthates)                                                                                                                                                                                                                  | 6.5       | A                |
| 2930909091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)                                                                                                                       | 2         | A                |
| 2930909099 | Other                                                                                                                                                                                                                                         | 6.5       | A                |
| 2931100000 | Tetramethyl lead and tetraethyl lead                                                                                                                                                                                                          | 6.5       | A                |
| 2931200000 | Tributyltin compounds                                                                                                                                                                                                                         | 6.5       | A                |
| 2931901010 | 2-Chlorovinyl dichloroarsine                                                                                                                                                                                                                  | 6.5       | A                |
| 2931901020 | Bis (2-chlorovinyl) chloroarsine                                                                                                                                                                                                              | 6.5       | A                |
| 2931901030 | Tris (2-chlorovinyl) arsine                                                                                                                                                                                                                   | 6.5       | A                |
| 2931901091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)                                                                                                                       | 2         | A                |
| 2931901099 | Other                                                                                                                                                                                                                                         | 6.5       | A                |

| HSK 2015   | Description                                                                                                                                                                                                                            | Base Rate | Staging Category |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 2931902100 | [O-2-(dialkyl(methyl,ethyl, n-propyl or isopropyl)amino)ethyl]hydrogen alkyl (methyl,ethyl, n-propyl or isopropyl) phosphonites and their O-alkyl ( $\leq C_{10}$ , including cycloalkyl)esters; alkylated or protonated salts thereof | 6.5       | A                |
| 2931902200 | O-Isopropyl methylphosphonochloridate                                                                                                                                                                                                  | 6.5       | A                |
| 2931902300 | O-Pinacolyl methylphosphonochloridate                                                                                                                                                                                                  | 6.5       | A                |
| 2931902400 | O-Alkyl ( $\leq C_{10}$ , including cycloalkyl) alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonofluoridates                                                                                                                      | 6.5       | A                |
| 2931902500 | O-Alkyl ( $\leq C_{10}$ , including cycloalkyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidocyanidates                                                                                                             | 6.5       | A                |
| 2931902911 | Dimethyl methylphosphonate                                                                                                                                                                                                             | 6.5       | A                |
| 2931902912 | Diethyl ethylphosphonate                                                                                                                                                                                                               | 6.5       | A                |
| 2931902913 | Diethyl methylphosphonate                                                                                                                                                                                                              | 6.5       | A                |
| 2931902914 | Dimethyl ethylphosphonate                                                                                                                                                                                                              | 6.5       | A                |
| 2931902915 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)                                                                                                                | 2         | A                |
| 2931902919 | Others                                                                                                                                                                                                                                 | 6.5       | A                |
| 2931902991 | Material for manufacturing agricultural chemicals(registered material under the Agricultural Chemicals Management Act)                                                                                                                 | 2         | A                |
| 2931902999 | Other                                                                                                                                                                                                                                  | 6.5       | A                |
| 2931903010 | Alkyl (methyl, ethyl, n-propyl or isopropyl)phosphonyl difluorides                                                                                                                                                                     | 6.5       | A                |
| 2931903090 | Other                                                                                                                                                                                                                                  | 6.5       | A                |
| 2931904010 | Methyl phosphonyl dichloride                                                                                                                                                                                                           | 6.5       | A                |
| 2931904020 | Methyl phosphinyl dichloride                                                                                                                                                                                                           | 6.5       | A                |
| 2931904030 | Ethyl phosphonyl dichloride                                                                                                                                                                                                            | 6.5       | A                |
| 2931904040 | Ethyl phosphinyl dichloride                                                                                                                                                                                                            | 6.5       | A                |
| 2931904090 | Other                                                                                                                                                                                                                                  | 6.5       | A                |
| 2931909010 | Dibutyl tin oxide                                                                                                                                                                                                                      | 6.5       | A                |
| 2931909020 | Diethyl aluminium chloride                                                                                                                                                                                                             | 6.5       | A                |
| 2931909091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)                                                                                                                | 2         | A                |

| HSK 2015   | Description                                                                                                             | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 2931909099 | Other                                                                                                                   | 6.5       | A                |
| 2932110000 | Tetrahydrofuran                                                                                                         | 6.5       | A                |
| 2932120000 | 2-Furaldehyde (furfuraldehyde)                                                                                          | 6.5       | A                |
| 2932131000 | Furfuryl alcohol                                                                                                        | 6.5       | A                |
| 2932132000 | Tetrahydrofurfuryl alcohol                                                                                              | 6.5       | A                |
| 2932191000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2         | A                |
| 2932199000 | Other                                                                                                                   | 6.5       | A                |
| 2932201010 | Coumarin                                                                                                                | 5         | A                |
| 2932201020 | Methylcoumarins                                                                                                         | 5         | A                |
| 2932201030 | Ethylcoumarins                                                                                                          | 5         | A                |
| 2932209010 | Nonalactone                                                                                                             | 5         | A                |
| 2932209020 | Undecalactone                                                                                                           | 5         | A                |
| 2932209030 | Butyrolactone                                                                                                           | 5         | A                |
| 2932209040 | Santonin                                                                                                                | 5         | A                |
| 2932209050 | Phenolphthalein                                                                                                         | 5         | A                |
| 2932209060 | Glucuronolactone                                                                                                        | 5         | A                |
| 2932209070 | Dehydracetic acid and its salts                                                                                         | 5         | A                |
| 2932209080 | Acetyl ketene (diketene)                                                                                                | 5         | A                |
| 2932209091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2         | A                |
| 2932209099 | Other                                                                                                                   | 5         | A                |
| 2932910000 | Isosafrole                                                                                                              | 6.5       | A                |
| 2932920000 | 1-(1,3-Benzodioxol-5-yl)propane-2-one                                                                                   | 6.5       | A                |
| 2932930000 | Piperonal                                                                                                               | 6.5       | A                |
| 2932940000 | Safrole                                                                                                                 | 6.5       | A                |
| 2932950000 | Tetrahydrocannabinols (all isomers)                                                                                     | 6.5       | A                |
| 2932991000 | Dioxanes                                                                                                                | 6.5       | A                |
| 2932992000 | Benzofuran (coumarone)                                                                                                  | 6.5       | A                |
| 2932993000 | Cineole                                                                                                                 | 5.5       | A                |
| 2932999010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2         | A                |
| 2932999090 | Other                                                                                                                   | 6.5       | A                |
| 2933111000 | Methylene bis(1-phenyl-2,3-dimethyl-4-methylamino pyrazolone-5)                                                         | 6.5       | A                |



| HSK 2015   | Description                                                                                                                                                                                                                                                                                                                                                                                               | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 2933119010 | Phenazone (antipyrin)                                                                                                                                                                                                                                                                                                                                                                                     | 6.5       | A                |
| 2933119030 | Sulpyrine                                                                                                                                                                                                                                                                                                                                                                                                 | 6.5       | A                |
| 2933119040 | Isopropyl antipyrin                                                                                                                                                                                                                                                                                                                                                                                       | 6.5       | A                |
| 2933119091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)                                                                                                                                                                                                                                                                                   | 2         | A                |
| 2933119099 | Other                                                                                                                                                                                                                                                                                                                                                                                                     | 6.5       | A                |
| 2933191000 | Pyrazolone and its derivatives                                                                                                                                                                                                                                                                                                                                                                            | 6.5       | A                |
| 2933199010 | Phenyl butazone                                                                                                                                                                                                                                                                                                                                                                                           | 6.5       | A                |
| 2933199020 | Pyrazolate                                                                                                                                                                                                                                                                                                                                                                                                | 6.5       | A                |
| 2933199091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)                                                                                                                                                                                                                                                                                   | 2         | A                |
| 2933199099 | Other                                                                                                                                                                                                                                                                                                                                                                                                     | 6.5       | A                |
| 2933211000 | Hydantoin                                                                                                                                                                                                                                                                                                                                                                                                 | 6.5       | A                |
| 2933212000 | Derivatives of hydantoin                                                                                                                                                                                                                                                                                                                                                                                  | 6.5       | A                |
| 2933291000 | Lysidine                                                                                                                                                                                                                                                                                                                                                                                                  | 6.5       | A                |
| 2933299010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)                                                                                                                                                                                                                                                                                   | 2         | A                |
| 2933299090 | Other                                                                                                                                                                                                                                                                                                                                                                                                     | 6.5       | A                |
| 2933311000 | Pyridine                                                                                                                                                                                                                                                                                                                                                                                                  | 6.5       | A                |
| 2933312000 | Salts of pyridine                                                                                                                                                                                                                                                                                                                                                                                         | 6.5       | A                |
| 2933321000 | Piperidine                                                                                                                                                                                                                                                                                                                                                                                                | 6.5       | A                |
| 2933329000 | Salts of piperidine                                                                                                                                                                                                                                                                                                                                                                                       | 6.5       | A                |
| 2933330000 | Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN) dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof | 6.5       | A                |
| 2933391000 | Isonicotinic acid hydrazide                                                                                                                                                                                                                                                                                                                                                                               | 6.5       | A                |
| 2933393000 | 3-Hydroxy-1-methylpiperidine                                                                                                                                                                                                                                                                                                                                                                              | 6.5       | A                |
| 2933394000 | 3-Quinuclidinyl benzilate                                                                                                                                                                                                                                                                                                                                                                                 | 6.5       | A                |
| 2933395000 | Quinuclidin-3-ol                                                                                                                                                                                                                                                                                                                                                                                          | 6.5       | A                |

| HSK 2015   | Description                                                                                                                                                                                                                                                    | Base Rate | Staging Category |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 2933399010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)                                                                                                                                        | 2         | A                |
| 2933399090 | Other                                                                                                                                                                                                                                                          | 6.5       | A                |
| 2933410000 | Levorphanol (INN) and its salts                                                                                                                                                                                                                                | 6.5       | A                |
| 2933491000 | Pyrvinium pamoate                                                                                                                                                                                                                                              | 6.5       | A                |
| 2933499010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)                                                                                                                                        | 2         | A                |
| 2933499090 | Other                                                                                                                                                                                                                                                          | 6.5       | A                |
| 2933520000 | Malonylurea (barbituric acid) and its salts                                                                                                                                                                                                                    | 6.5       | A                |
| 2933530000 | Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbital (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutobarbitol (INN), secobarbitol (INN) and vinylbital (INN); salts thereof | 6.5       | A                |
| 2933540000 | Other derivatives of malonylurea (barbituric acid); salts thereof                                                                                                                                                                                              | 6.5       | A                |
| 2933550000 | Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof                                                                                                                                                                     | 6.5       | A                |
| 2933591100 | 5-fluorouracil                                                                                                                                                                                                                                                 | 6.5       | A                |
| 2933591910 | Pyrimidine                                                                                                                                                                                                                                                     | 6.5       | A                |
| 2933591991 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)                                                                                                                                        | 2         | A                |
| 2933591999 | Other                                                                                                                                                                                                                                                          | 6.5       | A                |
| 2933592010 | Piperazine                                                                                                                                                                                                                                                     | 6.5       | A                |
| 2933592020 | Piperazine citrate                                                                                                                                                                                                                                             | 6.5       | A                |
| 2933592030 | Piperazine adipate                                                                                                                                                                                                                                             | 6.5       | A                |
| 2933592040 | 1-amino-4-methylpiperazine                                                                                                                                                                                                                                     | 6.5       | A                |
| 2933592090 | Other                                                                                                                                                                                                                                                          | 6.5       | A                |
| 2933610000 | Melamine                                                                                                                                                                                                                                                       | 6.5       | A                |
| 2933691000 | Cyanuric chloride                                                                                                                                                                                                                                              | 3         | A                |
| 2933692000 | Hexamethylene tetramine                                                                                                                                                                                                                                        | 6.5       | A                |
| 2933699010 | Trimethylene trinitramine                                                                                                                                                                                                                                      | 6.5       | A                |
| 2933699091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)                                                                                                                                        | 2         | A                |

| HSK 2015   | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 2933699099 | Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 6.5       | A                |
| 2933710000 | 6-Hexanelactam (epsilon-caprolactam)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 3         | A                |
| 2933720000 | Clobazam (INN) and methypylon (INN)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 6.5       | A                |
| 2933791000 | Isatin                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 6.5       | A                |
| 2933792000 | 2-hydroxyquinoline                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 6.5       | A                |
| 2933793000 | 1-vinyl-2-pyrrolidone                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 6.5       | A                |
| 2933799000 | Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 6.5       | A                |
| 2933910000 | Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN) tetrazepam (INN) and triazolam (INN); salts thereof | 6.5       | A                |
| 2933991000 | Indole and its derivatives                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 6.5       | A                |
| 2933999010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)                                                                                                                                                                                                                                                                                                                                                                                                                  | 2         | A                |
| 2933999090 | Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 6.5       | A                |
| 2934101000 | Aminothiazole and its derivative                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 6.5       | A                |
| 2934109010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)                                                                                                                                                                                                                                                                                                                                                                                                                  | 2         | A                |
| 2934109090 | Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 6.5       | A                |
| 2934201000 | Benzothiazole                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 6.5       | A                |
| 2934202000 | Mercaptobenzothiazole                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 6.5       | A                |
| 2934203000 | Dibenzothiazolyl disulphide                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 6.5       | A                |
| 2934209010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)                                                                                                                                                                                                                                                                                                                                                                                                                  | 2         | A                |
| 2934209090 | Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 6.5       | A                |
| 2934301000 | Phenothiazine (thiodiphenyl amine)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 6.5       | A                |

| HSK 2015   | Description                                                                                                                                                                                                                                                     | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 2934309000 | Other                                                                                                                                                                                                                                                           | 6.5       | A                |
| 2934910000 | Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof | 6.5       | A                |
| 2934991000 | Morpholine                                                                                                                                                                                                                                                      | 6.5       | A                |
| 2934992000 | Nucleic acids, their salts and derivatives                                                                                                                                                                                                                      | 6.5       | A                |
| 2934993000 | 7-Aminocephalosporanic acid                                                                                                                                                                                                                                     | 6.5       | A                |
| 2934999010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)                                                                                                                                         | 2         | A                |
| 2934999090 | Other                                                                                                                                                                                                                                                           | 6.5       | A                |
| 2935002000 | 5-amino-2-methyl-n-phenyl benzene sulfonamide                                                                                                                                                                                                                   | 6.5       | A                |
| 2935003000 | Para-toluidine-3-sulfon anilide                                                                                                                                                                                                                                 | 6.5       | A                |
| 2935004000 | 2-amino-n-ethylbenzene sulfonanilide                                                                                                                                                                                                                            | 6.5       | A                |
| 2935006000 | Sulfamethoxazole                                                                                                                                                                                                                                                | 6.5       | A                |
| 2935007000 | Sulfamethoxine                                                                                                                                                                                                                                                  | 6.5       | A                |
| 2935008010 | Sulphamine                                                                                                                                                                                                                                                      | 6.5       | A                |
| 2935008020 | Sulphapyridine                                                                                                                                                                                                                                                  | 6.5       | A                |
| 2935008030 | Sulphadiazine                                                                                                                                                                                                                                                   | 6.5       | A                |
| 2935008040 | Sulphamerazine                                                                                                                                                                                                                                                  | 6.5       | A                |
| 2935008050 | Sulphathiazole                                                                                                                                                                                                                                                  | 6.5       | A                |
| 2935008090 | Other                                                                                                                                                                                                                                                           | 6.5       | A                |
| 2935009020 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)                                                                                                                                         | 2         | A                |
| 2935009090 | Other                                                                                                                                                                                                                                                           | 6.5       | A                |
| 2936210000 | Vitamins A and their derivatives                                                                                                                                                                                                                                | 6.5       | A                |
| 2936220000 | Vitamin B1 and its derivatives                                                                                                                                                                                                                                  | 6.5       | A                |
| 2936230000 | Vitamin B2 and its derivatives                                                                                                                                                                                                                                  | 6.5       | A                |
| 2936240000 | D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives                                                                                                                                                                                        | 6.5       | A                |
| 2936250000 | Vitamin B6 and its derivatives                                                                                                                                                                                                                                  | 6.5       | A                |
| 2936260000 | Vitamin B12 and its derivatives                                                                                                                                                                                                                                 | 6.5       | A                |
| 2936271000 | Ascorbic acid                                                                                                                                                                                                                                                   | 6.5       | A                |

| HSK 2015   | Description                                          | Base Rate | Staging Category |
|------------|------------------------------------------------------|-----------|------------------|
| 2936272000 | Sodium ascorbate                                     | 6.5       | A                |
| 2936273000 | Calcium ascorbate                                    | 6.5       | A                |
| 2936279000 | Other                                                | 6.5       | A                |
| 2936281000 | Alpha-tocopherol acetate                             | 6.5       | A                |
| 2936289000 | Other                                                | 6.5       | A                |
| 2936291010 | Vitamin B9                                           | 6.5       | A                |
| 2936291090 | Other                                                | 6.5       | A                |
| 2936292000 | Vitamins D and their derivatives                     | 6.5       | A                |
| 2936293000 | Vitamin H and its derivatives                        | 6.5       | A                |
| 2936294000 | Vitamins K and their derivatives                     | 6.5       | A                |
| 2936295000 | Nicotinamide and its derivatives                     | 6.5       | A                |
| 2936299000 | Other                                                | 6.5       | A                |
| 2936901000 | Provitamins, unmixed                                 | 6.5       | A                |
| 2936909000 | Other                                                | 6.5       | A                |
| 2937111000 | Of subheading 2933.9 or 2934.9                       | 6.5       | A                |
| 2937119000 | Other                                                | 0         | A                |
| 2937120000 | Insulin and its salts                                | 0         | A                |
| 2937191000 | Of subheading 2933.9 or 2934.9                       | 6.5       | A                |
| 2937199000 | Other                                                | 0         | A                |
| 2937211000 | Cortisone                                            | 0         | A                |
| 2937212000 | Hydrocortisone                                       | 0         | A                |
| 2937213000 | Prednisone                                           | 0         | A                |
| 2937214000 | Prednisolone                                         | 0         | A                |
| 2937220000 | Halogenated derivatives of corticosteroidal hormones | 0         | A                |
| 2937230000 | Oestrogens and progestogens                          | 0         | A                |
| 2937292000 | Of subheading 2914.50.                               | 5.5       | A                |
| 2937299000 | Other                                                | 0         | A                |
| 2937501000 | Of subheading 2918.19 or 2918.9                      | 6.5       | A                |
| 2937502000 | Of subheading 2934.9                                 | 6.5       | A                |
| 2937509000 | Other                                                | 0         | A                |
| 2937901000 | Of subheading 2933.9 or 2934.9                       | 6.5       | A                |
| 2937902100 | Epinephrine                                          | 0         | A                |
| 2937902910 | Of subheading 2922.50                                | 6.5       | A                |
| 2937902990 | Other                                                | 0         | A                |
| 2937903000 | Amino-acid derivatives                               | 0         | A                |
| 2937909000 | Other                                                | 0         | A                |

| HSK 2015   | Description                                                                                                                    | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 2938101000 | Rutoside (rutin)                                                                                                               | 6.5       | A                |
| 2938102000 | Derivatives of rutoside                                                                                                        | 6.5       | A                |
| 2938901000 | Digitalis glycosides                                                                                                           | 6.5       | A                |
| 2938902000 | Glycyrrhizin and glycyrrhizates                                                                                                | 6.5       | A                |
| 2938903000 | Saponins                                                                                                                       | 6.5       | A                |
| 2938904000 | Stevioside                                                                                                                     | 6.5       | A                |
| 2938909000 | Other                                                                                                                          | 6.5       | A                |
| 2939111000 | Morphine                                                                                                                       | 0         | A                |
| 2939112000 | Ethylmorphine                                                                                                                  | 0         | A                |
| 2939113000 | Codeine                                                                                                                        | 0         | A                |
| 2939114000 | Concentrates of poppy straw containing not less than 50 % by weight of alkaloids                                               | 8         | A                |
| 2939119000 | Other                                                                                                                          | 0         | A                |
| 2939190000 | Other                                                                                                                          | 0         | A                |
| 2939200000 | Alkaloids of cinchona and their derivatives; salts thereof                                                                     | 0         | A                |
| 2939300000 | Caffeine and its salts                                                                                                         | 0         | A                |
| 2939411000 | Ephedrines                                                                                                                     | 0         | A                |
| 2939419000 | Salts of ephedrines                                                                                                            | 0         | A                |
| 2939421000 | Pseudoephedrine (INN)                                                                                                          | 0         | A                |
| 2939429000 | Salts of pseudoephedrine                                                                                                       | 0         | A                |
| 2939430000 | Cathine (INN) and its salts                                                                                                    | 0         | A                |
| 2939440000 | Norephedrine and its salts                                                                                                     | 0         | A                |
| 2939490000 | Other                                                                                                                          | 0         | A                |
| 2939510000 | Fenetylline (INN) and its salts                                                                                                | 0         | A                |
| 2939590000 | Other                                                                                                                          | 0         | A                |
| 2939611000 | Ergometrine (INN)                                                                                                              | 0         | A                |
| 2939619000 | Salts of ergometrine (INN)                                                                                                     | 0         | A                |
| 2939621000 | Ergotamin (INN)                                                                                                                | 0         | A                |
| 2939629000 | Salts of ergotamin (INN)                                                                                                       | 0         | A                |
| 2939631000 | Lysergic acid                                                                                                                  | 0         | A                |
| 2939639000 | Salts of lysergic acid                                                                                                         | 0         | A                |
| 2939690000 | Other                                                                                                                          | 0         | A                |
| 2939910000 | Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof | 0         | A                |
| 2939991000 | Atropine and homatropine                                                                                                       | 0         | A                |

| HSK 2015   | Description                                                                                                             | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 2939992000 | Arecoline                                                                                                               | 0         | A                |
| 2939993000 | Piperine                                                                                                                | 0         | A                |
| 2939994000 | Nicotine and its salts                                                                                                  | 0         | A                |
| 2939999000 | Other                                                                                                                   | 0         | A                |
| 2940001010 | Galactose                                                                                                               | 6.5       | A                |
| 2940001020 | Sorbose                                                                                                                 | 6.5       | A                |
| 2940001030 | Xylose                                                                                                                  | 6.5       | A                |
| 2940001090 | Other                                                                                                                   | 6.5       | A                |
| 2940002010 | Hydroxypropyl sucrose                                                                                                   | 6.5       | A                |
| 2940002090 | Other                                                                                                                   | 6.5       | A                |
| 2941101000 | Penicilline G potassium                                                                                                 | 6.5       | A                |
| 2941109010 | Penicilline G sodium                                                                                                    | 6.5       | A                |
| 2941109020 | Penicilline V                                                                                                           | 6.5       | A                |
| 2941109090 | Other                                                                                                                   | 6.5       | A                |
| 2941201000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2         | A                |
| 2941209000 | Other                                                                                                                   | 6.5       | A                |
| 2941301000 | Chlorotetracycline                                                                                                      | 6.5       | A                |
| 2941302000 | Oxy-tetracycline hydrochloride                                                                                          | 6.5       | A                |
| 2941303000 | Chlorotetracycline hydrochloride                                                                                        | 6.5       | A                |
| 2941309000 | Other                                                                                                                   | 6.5       | A                |
| 2941400000 | Chloramphenicol and its derivatives; salts thereof                                                                      | 6.5       | A                |
| 2941501000 | Erythromycin thiocyanate                                                                                                | 6.5       | A                |
| 2941509000 | Other                                                                                                                   | 6.5       | A                |
| 2941902000 | 11- $\alpha$ -chloro-6-deoxy-6-demethyl-6-methylene-5-oxytetracycline-paratoluene sulfonate                             | 6.5       | A                |
| 2941909010 | Kanamycine sulfate                                                                                                      | 6.5       | A                |
| 2941909020 | Ledermycine                                                                                                             | 6.5       | A                |
| 2941909030 | Gentamycine sulfate                                                                                                     | 6.5       | A                |
| 2941909040 | Leucomycin                                                                                                              | 6.5       | A                |
| 2941909091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2         | A                |
| 2941909099 | Other                                                                                                                   | 6.5       | A                |
| 2942001000 | Ketenes                                                                                                                 | 6.5       | A                |
| 2942009010 | Copper acetoarsenite                                                                                                    | 6.5       | A                |

| <b>HSK 2015</b> | <b>Description</b>                                                                                                                                                                                                  | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------------------|
| 2942009090      | Other                                                                                                                                                                                                               | 6.5              | A                       |
| 3001201000      | Gland extracts                                                                                                                                                                                                      | 0                | A                       |
| 3001202000      | Liver extracts                                                                                                                                                                                                      | 0                | A                       |
| 3001203000      | Gall bag extracts                                                                                                                                                                                                   | 0                | A                       |
| 3001204000      | Pancreas extracts                                                                                                                                                                                                   | 0                | A                       |
| 3001205000      | Stomach extracts                                                                                                                                                                                                    | 0                | A                       |
| 3001209000      | Other                                                                                                                                                                                                               | 0                | A                       |
| 3001901010      | Of human body                                                                                                                                                                                                       | 0                | A                       |
| 3001901090      | Other                                                                                                                                                                                                               | 0                | A                       |
| 3001902010      | Bear's gall                                                                                                                                                                                                         | 0                | A                       |
| 3001902090      | Other                                                                                                                                                                                                               | 0                | A                       |
| 3001909010      | Heparin and its salts                                                                                                                                                                                               | 0                | A                       |
| 3001909020      | Of human body                                                                                                                                                                                                       | 0                | A                       |
| 3001909090      | Other                                                                                                                                                                                                               | 0                | A                       |
| 3002101000      | Preparations of blood fractions and put up in packings as medicaments                                                                                                                                               | 0                | A                       |
| 3002102010      | Haemoglobin                                                                                                                                                                                                         | 0                | A                       |
| 3002102020      | Globulins                                                                                                                                                                                                           | 0                | A                       |
| 3002103000      | Thrombin and prothrombinase                                                                                                                                                                                         | 0                | A                       |
| 3002109010      | Antisera                                                                                                                                                                                                            | 0                | A                       |
| 3002109020      | Serums and blood plasma (excluding reproduced by synthesis)                                                                                                                                                         | 0                | A                       |
| 3002109030      | Of subheading 2925.29, 2933.29, 2934.99, 2937.90.1000, 3002.90.3010 or 3907.20[excluding materials for manufacturing agricultural chemicals (registered materials under the Agricultural Chemicals Management Act)] | 6.5              | A                       |
| 3002109040      | Of subheading 2937.90.9000                                                                                                                                                                                          | 0                | A                       |
| 3002109050      | Of subheading 3002.90.3020                                                                                                                                                                                          | 0                | A                       |
| 3002109090      | Other                                                                                                                                                                                                               | 0                | A                       |
| 3002200000      | Vaccines for human medicine                                                                                                                                                                                         | 0                | A                       |
| 3002301000      | Vaccines against foot and mouth disease                                                                                                                                                                             | 0                | A                       |
| 3002309000      | Other                                                                                                                                                                                                               | 0                | A                       |
| 3002901000      | Human blood                                                                                                                                                                                                         | 0                | A                       |
| 3002902000      | Animal blood (prepared for therapeutic, prophylactic or diagnostic uses)                                                                                                                                            | 0                | A                       |
| 3002903010      | Saxitoxin                                                                                                                                                                                                           | 6.5              | A                       |
| 3002903020      | Ricin                                                                                                                                                                                                               | 8                | A                       |



| HSK 2015   | Description                                                                                                                                                | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 3002903090 | Other                                                                                                                                                      | 0         | A                |
| 3002904000 | Microbial culture                                                                                                                                          | 0         | A                |
| 3002905000 | Virus and anti-virus                                                                                                                                       | 0         | A                |
| 3002906000 | Bacteriophage                                                                                                                                              | 0         | A                |
| 3002907000 | Of subheading 2933.29[excluding materials for manufacturing agricultural chemicals (registered materials under the Agricultural Chemicals Management Act)] | 6.5       | A                |
| 3002908000 | Of subheading 3002.10.1000, 3002.10.20 or 3002.10.3000                                                                                                     | 0         | A                |
| 3002909000 | Other                                                                                                                                                      | 0         | A                |
| 3003101000 | Containing penicillines or derivatives thereof, with a penicillanic acid structure                                                                         | 8         | A                |
| 3003102000 | Containing streptomycins or their derivatives                                                                                                              | 8         | A                |
| 3003201000 | Anti-tuberculosis preparations and anti-cancer preparations                                                                                                | 8         | A                |
| 3003209010 | Preparations containing chloramphenicol                                                                                                                    | 8         | A                |
| 3003209090 | Other                                                                                                                                                      | 8         | A                |
| 3003310000 | Containing insulin                                                                                                                                         | 8         | A                |
| 3003391010 | Preparations containing pituitary (anterior) hormones                                                                                                      | 8         | A                |
| 3003391020 | Preparations containing pituitary (posterior) hormones                                                                                                     | 8         | A                |
| 3003392000 | Preparations containing salivary gland hormones                                                                                                            | 8         | A                |
| 3003393000 | Preparations containing thyroid and parathyroid hormones                                                                                                   | 8         | A                |
| 3003394000 | Preparations containing anabolic steroids                                                                                                                  | 8         | A                |
| 3003395000 | Preparations containing adrenal cortical hormones                                                                                                          | 8         | A                |
| 3003396000 | Preparations containing adrenal medulla hormones                                                                                                           | 8         | A                |
| 3003397000 | Preparations containing male sex hormones                                                                                                                  | 8         | A                |
| 3003398000 | Preparations containing estrogens and gestagens, progestins                                                                                                | 8         | A                |
| 3003399000 | Other                                                                                                                                                      | 8         | A                |
| 3003401000 | Anti-cancer preparations                                                                                                                                   | 8         | A                |
| 3003409110 | Preparations containing morphine                                                                                                                           | 8         | A                |
| 3003409120 | Preparations containing quinine                                                                                                                            | 8         | A                |
| 3003409130 | Preparations containing theobromine                                                                                                                        | 8         | A                |
| 3003409210 | Preparations containing caffeine                                                                                                                           | 8         | A                |
| 3003409220 | Preparations containing strychnine                                                                                                                         | 8         | A                |

| HSK 2015   | Description                                                                            | Base Rate | Staging Category |
|------------|----------------------------------------------------------------------------------------|-----------|------------------|
| 3003409230 | Preparations containing ephedrine                                                      | 8         | A                |
| 3003409310 | Preparations containing cocaine                                                        | 8         | A                |
| 3003409320 | Preparations containing alkaloids of rye ergot                                         | 8         | A                |
| 3003409330 | Preparations containing nicotine                                                       | 8         | A                |
| 3003409400 | Preparations containing atropine and homatropine                                       | 8         | A                |
| 3003409500 | Preparations containing arecoline                                                      | 8         | A                |
| 3003409600 | Preparations containing piperine                                                       | 8         | A                |
| 3003409900 | Other                                                                                  | 8         | A                |
| 3003901000 | Anti-tuberculosis preparations, anthelmintic preparations and anticancer preparations  | 8         | A                |
| 3003909100 | Preparations containing aspirin                                                        | 8         | A                |
| 3003909200 | Preparations containing anti-allergic agents                                           | 8         | A                |
| 3003909300 | Preparations containing vitamins                                                       | 8         | A                |
| 3003909400 | Preparations containing antler                                                         | 8         | A                |
| 3003909500 | Preparations containing ginseng                                                        | 8         | A                |
| 3003909600 | Preparations containing royal jelly                                                    | 8         | A                |
| 3003909900 | Other                                                                                  | 8         | B                |
| 3004101000 | Containing penicillins or derivatives thereof, with a penicillanic acid structure      | 8         | A                |
| 3004102000 | Containing streptomycins or their derivatives                                          | 8         | A                |
| 3004201000 | Anti-tuberculosis preparations, anthelmintic preparations and anti-cancer preparations | 8         | A                |
| 3004209100 | Preparations containing chloramphenicol                                                | 8         | A                |
| 3004209200 | Preparations containing erythromycin                                                   | 8         | A                |
| 3004209300 | Preparations containing oxy-tetracycline                                               | 8         | A                |
| 3004209400 | Preparations containing kanamycin                                                      | 8         | A                |
| 3004209900 | Other                                                                                  | 8         | A                |
| 3004310000 | Containing insulin                                                                     | 8         | A                |
| 3004320000 | Containing corticosteroid hormones, their derivatives or structural analogues          | 8         | A                |
| 3004391010 | Preparations containing pituitary (anterior) hormones                                  | 8         | A                |
| 3004391020 | Preparations containing pituitary (posterior) hormones                                 | 8         | A                |
| 3004392000 | Preparations containing salivary gland hormones                                        | 8         | A                |

| HSK 2015   | Description                                                                            | Base Rate | Staging Category |
|------------|----------------------------------------------------------------------------------------|-----------|------------------|
| 3004393000 | Preparations containing thyroid and parathyroid hormones                               | 8         | A                |
| 3004394000 | Preparations containing anabolic steroids                                              | 8         | A                |
| 3004395000 | Preparations containing adrenal medulla hormones                                       | 8         | A                |
| 3004396000 | Preparations containing male sex hormones                                              | 8         | A                |
| 3004397000 | Preparations containing estrogens and gestagens, progestins                            | 8         | A                |
| 3004399000 | Other                                                                                  | 8         | A                |
| 3004401000 | Anti-cancer preparations                                                               | 8         | A                |
| 3004409110 | Preparations containing morphine                                                       | 8         | A                |
| 3004409120 | Preparations containing quinine                                                        | 8         | A                |
| 3004409130 | Preparations containing theobromine                                                    | 8         | A                |
| 3004409210 | Preparations containing caffeine                                                       | 8         | A                |
| 3004409220 | Preparations containing strychnine                                                     | 8         | A                |
| 3004409230 | Preparations containing ephedrine                                                      | 8         | A                |
| 3004409310 | Preparations containing cocaine                                                        | 8         | A                |
| 3004409320 | Preparations containing alkaloids of rye ergot                                         | 8         | A                |
| 3004409330 | Preparations containing nicotine                                                       | 8         | A                |
| 3004409400 | Preparations containing atropine and homatropine                                       | 8         | A                |
| 3004409500 | Preparations containing arecoline                                                      | 8         | A                |
| 3004409600 | Preparations containing piperine                                                       | 8         | A                |
| 3004409900 | Other                                                                                  | 8         | A                |
| 3004501000 | Preparations containing vitamin A                                                      | 8         | A                |
| 3004502010 | Preparations containing vitamin B1                                                     | 8         | A                |
| 3004502090 | Other                                                                                  | 8         | A                |
| 3004503000 | Preparations containing vitamin C                                                      | 8         | A                |
| 3004504000 | Preparations containing vitamin D                                                      | 8         | A                |
| 3004505000 | Preparations containing vitamin E                                                      | 8         | A                |
| 3004506000 | Preparations containing vitamin H                                                      | 8         | A                |
| 3004507000 | Preparations containing vitamin K                                                      | 8         | A                |
| 3004509000 | Other                                                                                  | 8         | B                |
| 3004901000 | Anti-tuberculosis preparations, anthelmintic preparations and anti-cancer preparations | 8         | B                |
| 3004909100 | Preparations containing aspirin                                                        | 8         | B                |
| 3004909200 | Preparations containing anti-allergic agents                                           | 8         | B                |
| 3004909300 | Preparations containing antler                                                         | 8         | B                |

| HSK 2015   | Description                                                                                                                                                                                                                | Base Rate | Staging Category |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 3004909400 | Preparations containing ginseng                                                                                                                                                                                            | 8         | B                |
| 3004909500 | Preparations containing royal jelly                                                                                                                                                                                        | 8         | B                |
| 3004909900 | Other                                                                                                                                                                                                                      | 8         | B                |
| 3005101000 | Adhesive plasters                                                                                                                                                                                                          | 0         | A                |
| 3005109000 | Other                                                                                                                                                                                                                      | 0         | A                |
| 3005901000 | Waddings                                                                                                                                                                                                                   | 0         | A                |
| 3005902000 | Gauze                                                                                                                                                                                                                      | 0         | A                |
| 3005903000 | Bandages                                                                                                                                                                                                                   | 0         | A                |
| 3005904000 | Prepared dressings and poultices                                                                                                                                                                                           | 0         | A                |
| 3005909000 | Other                                                                                                                                                                                                                      | 0         | A                |
| 3006101010 | Sterile surgical catgut                                                                                                                                                                                                    | 0         | A                |
| 3006101020 | Sterile suture materials (including sterile absorbable surgical or dental yarns)                                                                                                                                           | 0         | A                |
| 3006102000 | Sterile tissue adhesives for surgical wound closure                                                                                                                                                                        | 0         | A                |
| 3006103000 | Sterile laminaria and sterile laminaria tents                                                                                                                                                                              | 0         | A                |
| 3006104000 | Sterile absorbable surgical or dental haemostatics                                                                                                                                                                         | 0         | A                |
| 3006105010 | Of plastics                                                                                                                                                                                                                | 6.5       | A                |
| 3006105020 | Of knitted or crocheted fabrics                                                                                                                                                                                            | 8         | A                |
| 3006105090 | Other                                                                                                                                                                                                                      | 0         | A                |
| 3006200000 | Blood-grouping reagents                                                                                                                                                                                                    | 0         | A                |
| 3006301000 | Opacifying preparations for x-ray examination                                                                                                                                                                              | 0         | A                |
| 3006302000 | Diagnostic reagents (designed to be administered to the patient)                                                                                                                                                           | 0         | A                |
| 3006401000 | Dental cements                                                                                                                                                                                                             | 0         | A                |
| 3006402000 | Dental fillings                                                                                                                                                                                                            | 0         | A                |
| 3006403000 | Bone reconstruction cements                                                                                                                                                                                                | 0         | A                |
| 3006500000 | First-aid boxes and kits                                                                                                                                                                                                   | 0         | A                |
| 3006600000 | Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides                                                                                                                | 0         | A                |
| 3006700000 | Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments | 6.5       | A                |
| 3006910000 | Appliances identifiable for ostomy use                                                                                                                                                                                     | 6.5       | A                |
| 3006921010 | Skin and bone grafts                                                                                                                                                                                                       | 0         | A                |

| HSK 2015   | Description                                                                                       | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------------|-----------|------------------|
| 3006921090 | Other                                                                                             | 0         | A                |
| 3006922010 | Preparations of blood fractions and put up in packings as medicaments                             | 0         | A                |
| 3006922020 | Haemoglobin and globulins                                                                         | 0         | A                |
| 3006922031 | Saxitoxin                                                                                         | 6.5       | A                |
| 3006922032 | Ricin                                                                                             | 8         | A                |
| 3006922090 | Other                                                                                             | 0         | A                |
| 3006923000 | Of heading 30.03 or 30.04                                                                         | 8         | A                |
| 3006924000 | Of heading 30.05 or 30.06                                                                         | 0         | A                |
| 3006925000 | Of subheading 3824.90                                                                             | 6.5       | A                |
| 3101001010 | Guano                                                                                             | 6.5       | A                |
| 3101001090 | Other                                                                                             | 6.5       | A                |
| 3101002000 | Vegetable fertilisers                                                                             | 6.5       | A                |
| 3101003000 | Fertilisers produced by the mixing or chemical treatment of animal or vegetable products          | 6.5       | A                |
| 3102101000 | Agricultural fertilizers or for manufacturing agricultural fertilizers                            | 2         | A                |
| 3102109000 | Other                                                                                             | 6.5       | A                |
| 3102210000 | Ammonium sulphate                                                                                 | 6.5       | G                |
| 3102291000 | Double salts of ammonium sulphate and ammonium nitrate                                            | 6.5       | A                |
| 3102292000 | Mixtures of ammonium sulphate and ammonium nitrate                                                | 6.5       | A                |
| 3102300000 | Ammonium nitrate, whether or not in aqueous solution                                              | 6.5       | A                |
| 3102400000 | Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances | 6.5       | A                |
| 3102501000 | Natural                                                                                           | 6.5       | A                |
| 3102509000 | Other                                                                                             | 6.5       | A                |
| 3102600000 | Double salts and mixtures of calcium nitrate and ammonium nitrate                                 | 6.5       | A                |
| 3102800000 | Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution                           | 6.5       | A                |
| 3102901000 | Double salts of calcium nitrate and magnesium nitrate                                             | 6.5       | A                |
| 3102909000 | Other                                                                                             | 6.5       | A                |
| 3103100000 | Superphosphates                                                                                   | 6.5       | A                |
| 3103901000 | Disintegrated (calcined) calcium phosphates                                                       | 6.5       | A                |
| 3103902000 | Calcium hydrogenorthophosphate containing not less than 0.2 % by weight of fluorine               | 6.5       | A                |

| HSK 2015   | Description                                                                                                                                   | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 3103903000 | Other calcium phosphate                                                                                                                       | 6.5       | A                |
| 3103904000 | Mixtures of phosphatic fertilisers                                                                                                            | 6.5       | A                |
| 3103909000 | Other                                                                                                                                         | 6.5       | A                |
| 3104200000 | Potassium chloride                                                                                                                            | 0         | A                |
| 3104301000 | Not more than 52 % by weight of K <sub>2</sub> O                                                                                              | 1         | A                |
| 3104309000 | Other                                                                                                                                         | 6.5       | A                |
| 3104901010 | Not more than 30 % by weight of K <sub>2</sub> O                                                                                              | 1         | A                |
| 3104901090 | Other                                                                                                                                         | 6.5       | A                |
| 3104909000 | Other                                                                                                                                         | 1         | A                |
| 3105100000 | Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg                                        | 6.5       | A                |
| 3105200000 | Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium                                  | 6.5       | A                |
| 3105300000 | Diammonium hydrogenorthophosphate (diammonium phosphate)                                                                                      | 6.5       | A                |
| 3105400000 | Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate) | 6.5       | A                |
| 3105510000 | Containing nitrates and phosphates                                                                                                            | 6.5       | A                |
| 3105590000 | Other                                                                                                                                         | 6.5       | A                |
| 3105600000 | Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium                                              | 6.5       | A                |
| 3105901000 | Fertilisers containing nitrogen and potassium                                                                                                 | 6.5       | A                |
| 3105909000 | Other                                                                                                                                         | 6.5       | A                |
| 3201100000 | Quebracho extract                                                                                                                             | 6.5       | A                |
| 3201200000 | Wattle extract                                                                                                                                | 6.5       | A                |
| 3201901010 | Extracts from mangrove                                                                                                                        | 6.5       | A                |
| 3201901020 | Extracts from myrobolans                                                                                                                      | 6.5       | A                |
| 3201901030 | Extracts from sumach                                                                                                                          | 6.5       | A                |
| 3201901040 | Extracts from gambier                                                                                                                         | 6.5       | A                |
| 3201901090 | Other                                                                                                                                         | 6.5       | A                |
| 3201902000 | Tannins (tannic acids) and their salts                                                                                                        | 6.5       | A                |
| 3201903000 | Ethers or esters of tannins                                                                                                                   | 6.5       | A                |
| 3201904000 | Other derivatives of tannins                                                                                                                  | 6.5       | A                |

| HSK 2015   | Description                                                                                | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------|-----------|------------------|
| 3202101000 | Aromatic syntans                                                                           | 6.5       | A                |
| 3202102000 | Alkylsulphonylchlorides                                                                    | 6.5       | A                |
| 3202103000 | Resinic tanning products                                                                   | 6.5       | A                |
| 3202109000 | Other                                                                                      | 6.5       | A                |
| 3202901000 | Inorganic tanning products                                                                 | 6.5       | A                |
| 3202902000 | Artificial bates                                                                           | 6.5       | A                |
| 3202909000 | Other                                                                                      | 6.5       | A                |
| 3203001100 | Natural indigo                                                                             | 6.5       | A                |
| 3203001910 | Logwood                                                                                    | 6.5       | A                |
| 3203001920 | Sandal wood                                                                                | 6.5       | A                |
| 3203001930 | Chlorophyll                                                                                | 6.5       | A                |
| 3203001990 | Other                                                                                      | 6.5       | A                |
| 3203002010 | Cochineal                                                                                  | 6.5       | A                |
| 3203002020 | Kermes                                                                                     | 6.5       | A                |
| 3203002030 | Sepia                                                                                      | 6.5       | A                |
| 3203002090 | Other                                                                                      | 6.5       | A                |
| 3203003000 | Preparations based on colouring matter of vegetable or animal origin                       | 6.5       | A                |
| 3204111000 | Preparations based on disperse dyes (press cake)                                           | 4         | A                |
| 3204119000 | Other                                                                                      | 8         | A                |
| 3204121000 | Acid dyes and preparations based thereon                                                   | 8         | A                |
| 3204122000 | Mordant dyes and preparations based thereon                                                | 8         | A                |
| 3204130000 | Basic dyes and preparations based thereon                                                  | 8         | A                |
| 3204140000 | Direct dyes and preparations based thereon                                                 | 8         | A                |
| 3204150000 | Vat dyes (including those usable in that state as pigments) and preparations based thereon | 8         | A                |
| 3204160000 | Reactive dyes and preparations based thereon                                               | 8         | A                |
| 3204170000 | Pigments and preparations based thereon                                                    | 8         | A                |
| 3204191000 | Organic Solvent dyes and preparations based thereon                                        | 8         | A                |
| 3204192000 | Rapid dyes and preparations based thereon                                                  | 8         | A                |
| 3204193000 | Sulphide dyes and sulphide vat dyes and preparations based thereon                         | 8         | A                |
| 3204199000 | Other                                                                                      | 8         | A                |
| 3204200000 | Synthetic organic products of a kind used as fluorescent brightening agents                | 6.5       | A                |

| HSK 2015   | Description                                                                        | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------|-----------|------------------|
| 3204901010 | For manufacturing Organic light emitting diodes(OLED)                              | 5         | A                |
| 3204901090 | Other                                                                              | 6.5       | A                |
| 3204909000 | Other                                                                              | 6.5       | A                |
| 3205001000 | Pigment plastic colour bases                                                       | 6.5       | A                |
| 3205009000 | Other                                                                              | 6.5       | A                |
| 3206110000 | Containing 80 % or more by weight of titanium dioxide calculated on the dry matter | 6.5       | A                |
| 3206190000 | Other                                                                              | 6.5       | A                |
| 3206200000 | Pigments and preparations based on chromium compounds                              | 6.5       | A                |
| 3206411000 | Ultramarine                                                                        | 6.5       | A                |
| 3206419000 | Other                                                                              | 6.5       | A                |
| 3206421000 | Lithopones                                                                         | 6.5       | A                |
| 3206429000 | Other                                                                              | 6.5       | A                |
| 3206491000 | Zinc grey                                                                          | 6.5       | A                |
| 3206492000 | Mineral black                                                                      | 6.5       | A                |
| 3206493000 | Coloured earths                                                                    | 6.5       | A                |
| 3206494000 | Soluble vandyke brown                                                              | 6.5       | A                |
| 3206495000 | Pigments based on cobalt compounds                                                 | 6.5       | A                |
| 3206496000 | Pigments and preparations based on cadmium compounds                               | 6.5       | A                |
| 3206499000 | Other                                                                              | 6.5       | A                |
| 3206500000 | Inorganic products of a kind used as luminophores                                  | 6.5       | A                |
| 3207100000 | Prepared pigments, prepared opacifiers, prepared colours and similar preparations  | 6.5       | A                |
| 3207201000 | Vitrifiable enamels and glazes                                                     | 6.5       | A                |
| 3207202000 | Engobes (slips)                                                                    | 6.5       | A                |
| 3207209000 | Other                                                                              | 6.5       | A                |
| 3207301000 | Of gold                                                                            | 6.5       | A                |
| 3207302000 | Of platinum                                                                        | 6.5       | A                |
| 3207303000 | Of palladium                                                                       | 6.5       | A                |
| 3207304000 | Of silver                                                                          | 6.5       | A                |
| 3207309000 | Other                                                                              | 6.5       | A                |
| 3207400000 | Glass frit and other glass, in the form of powder, granules or flakes              | 6.5       | A                |
| 3208101010 | Enamels                                                                            | 6.5       | A                |
| 3208101090 | Other                                                                              | 6.5       | A                |
| 3208102000 | Varnishes (including lacquers)                                                     | 6.5       | A                |



| <b>HSK 2015</b> | <b>Description</b>                                         | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|------------------------------------------------------------|------------------|-------------------------|
| 3208103000      | Solutions as defined in Note 4 to this Chapter             | 6.5              | A                       |
| 3208201011      | Enamels                                                    | 6.5              | A                       |
| 3208201019      | Other                                                      | 6.5              | A                       |
| 3208201020      | Varnishes (including lacquers)                             | 6.5              | A                       |
| 3208201030      | Solutions as defined in Note 4 to this Chapter             | 6.5              | A                       |
| 3208202011      | Enamels                                                    | 6.5              | A                       |
| 3208202019      | Other                                                      | 6.5              | A                       |
| 3208202020      | Varnishes (including lacquers)                             | 6.5              | A                       |
| 3208202030      | Solutions as defined in Note 4 to this Chapter             | 6.5              | A                       |
| 3208901011      | Enamels                                                    | 6.5              | A                       |
| 3208901019      | Other                                                      | 6.5              | A                       |
| 3208901020      | Varnishes (including lacquers)                             | 6.5              | A                       |
| 3208901030      | Solutions as defined in Note 4 to this Chapter             | 6.5              | A                       |
| 3208909011      | Enamels                                                    | 6.5              | A                       |
| 3208909019      | Other                                                      | 6.5              | A                       |
| 3208909020      | Varnishes (including lacquers)                             | 6.5              | A                       |
| 3208909030      | Solutions as defined in Note 4 to this Chapter             | 6.5              | A                       |
| 3209101011      | Enamels                                                    | 6.5              | A                       |
| 3209101019      | Other                                                      | 6.5              | A                       |
| 3209101020      | Varnishes (including lacquers)                             | 6.5              | A                       |
| 3209102010      | Paints (including enamels)                                 | 6.5              | A                       |
| 3209102020      | Varnishes (including lacquers)                             | 6.5              | A                       |
| 3209901011      | Enamels                                                    | 6.5              | A                       |
| 3209901019      | Other                                                      | 6.5              | A                       |
| 3209901020      | Varnishes (including lacquers)                             | 6.5              | A                       |
| 3209909011      | Enamels                                                    | 6.5              | A                       |
| 3209909019      | Other                                                      | 6.5              | A                       |
| 3209909020      | Varnishes (including lacquers)                             | 6.5              | A                       |
| 3210001011      | Enamels                                                    | 6.5              | A                       |
| 3210001019      | Other                                                      | 6.5              | A                       |
| 3210001091      | Enamels                                                    | 6.5              | A                       |
| 3210001099      | Other                                                      | 6.5              | A                       |
| 3210002010      | Oil varnishes                                              | 6.5              | A                       |
| 3210002020      | Varnishes and lacquers based on lac, natural gum or resins | 6.5              | A                       |

| HSK 2015   | Description                                                                 | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------------|-----------|------------------|
| 3210002030 | Varnishes based on bitumen,pitch or similar products                        | 6.5       | A                |
| 3210002040 | Liquid varnishes containing no solvent                                      | 6.5       | A                |
| 3210003010 | Distempers                                                                  | 6.5       | A                |
| 3210003090 | Other                                                                       | 6.5       | A                |
| 3211000000 | Prepared driers.                                                            | 6.5       | A                |
| 3212100000 | Stamping foils                                                              | 6.5       | A                |
| 3212901000 | Dyes and other colouring matter put up in forms or packings for retail sale | 6.5       | A                |
| 3212909000 | Other                                                                       | 6.5       | A                |
| 3213101000 | Oil colours                                                                 | 6.5       | A                |
| 3213102000 | Water colours                                                               | 6.5       | A                |
| 3213109000 | Other                                                                       | 6.5       | A                |
| 3213901000 | Oil colours                                                                 | 6.5       | A                |
| 3213902000 | Water colours                                                               | 6.5       | A                |
| 3213909000 | Other                                                                       | 6.5       | A                |
| 3214101060 | Based on rubber                                                             | 6.5       | A                |
| 3214101080 | Resin mastics and cements                                                   | 6.5       | A                |
| 3214101090 | Other                                                                       | 6.5       | A                |
| 3214102000 | Painters' fillings                                                          | 6.5       | A                |
| 3214109000 | Other                                                                       | 6.5       | A                |
| 3214900000 | Other                                                                       | 6.5       | A                |
| 3215110000 | Black                                                                       | 6.5       | A                |
| 3215190000 | Other                                                                       | 6.5       | A                |
| 3215901000 | Writing ink                                                                 | 6.5       | A                |
| 3215902000 | Drawing ink                                                                 | 6.5       | A                |
| 3215903000 | Copying ink                                                                 | 6.5       | A                |
| 3215904010 | Of oil                                                                      | 6.5       | A                |
| 3215904020 | Of water                                                                    | 6.5       | A                |
| 3215904030 | Of oil and water                                                            | 6.5       | A                |
| 3215905000 | Metalic ink                                                                 | 6.5       | A                |
| 3215906010 | Of oil                                                                      | 6.5       | A                |
| 3215906020 | Of water                                                                    | 6.5       | A                |
| 3215906030 | Of oil and water                                                            | 6.5       | A                |
| 3215909000 | Other                                                                       | 6.5       | A                |
| 3301120000 | Of orange                                                                   | 5         | B                |
| 3301130000 | Of lemon                                                                    | 5         | B                |

| HSK 2015   | Description                                                 | Base Rate | Staging Category |
|------------|-------------------------------------------------------------|-----------|------------------|
| 3301190000 | Other                                                       | 5         | B                |
| 3301240000 | Of peppermint ( <i>Mentha piperita</i> )                    | 5         | B                |
| 3301250000 | Of other mints                                              | 5         | B                |
| 3301291000 | Vanilla oil                                                 | 5         | B                |
| 3301292000 | Citronella oil                                              | 5         | B                |
| 3301293000 | Cinnamon bark oil                                           | 5         | B                |
| 3301294000 | Cinnamon leaf oil                                           | 5         | B                |
| 3301299000 | Other                                                       | 5         | B                |
| 3301300000 | Resinoids                                                   | 8         | C                |
| 3301901000 | Terpenic by-products of the deterpenation of essential oils | 8         | F                |
| 3301902000 | Concentrates of essential oils                              | 8         | F                |
| 3301903000 | Aqueous distillates and aqueous solutions of essential oils | 8         | F                |
| 3301904100 | Of opium                                                    | 8         | F                |
| 3301904200 | Of liquorice                                                | 8         | F                |
| 3301904300 | Of hops                                                     | 30        | X                |
| 3301904400 | Of pyrethrum or of the roots of plants containing rotenone  | 8         | F                |
| 3301904510 | Of white ginseng                                            | 20        | X                |
| 3301904520 | Of red ginseng                                              | 754.3     | X                |
| 3301904530 | Of other ginseng                                            | 20        | X                |
| 3301904600 | Of cashew nut shell liquid                                  | 8         | F                |
| 3301904700 | Of natural lacquer                                          | 8         | F                |
| 3301904800 | Other                                                       | 8         | F                |
| 3302101000 | Of a kind used in the food industries                       | 5         | A                |
| 3302102011 | Compound alcoholic preparations                             | 30        | A                |
| 3302102019 | Other                                                       | 8         | A                |
| 3302102090 | Other                                                       | 5         | A                |
| 3302900000 | Other                                                       | 6.5       | A                |
| 3303001000 | Perfumes and scents                                         | 6.5       | A                |
| 3303002000 | Toilet waters                                               | 6.5       | A                |
| 3304101000 | Lipsticks                                                   | 6.5       | A                |
| 3304109000 | Other                                                       | 6.5       | A                |
| 3304201000 | Eye shadows                                                 | 6.5       | A                |
| 3304209000 | Other                                                       | 6.5       | A                |
| 3304301000 | Nail enamels                                                | 6.5       | A                |
| 3304309000 | Other                                                       | 6.5       | A                |
| 3304911000 | Face powders                                                | 6.5       | A                |

| HSK 2015   | Description                                                             | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------|-----------|------------------|
| 3304912000 | Baby powders (including talcum powder)                                  | 6.5       | A                |
| 3304919000 | Other                                                                   | 6.5       | A                |
| 3304991000 | Skin care cosmetics                                                     | 6.5       | B                |
| 3304992000 | Make-up cosmetics                                                       | 6.5       | A                |
| 3304993000 | Baby cosmetics                                                          | 6.5       | A                |
| 3304999000 | Other                                                                   | 6.5       | A                |
| 3305100000 | Shampoos                                                                | 5         | A                |
| 3305200000 | Preparations for permanent waving or straightening                      | 5         | A                |
| 3305300000 | Hair lacquers                                                           | 5         | A                |
| 3305901000 | Hair rinses                                                             | 5         | A                |
| 3305902000 | Hair creams                                                             | 5         | A                |
| 3305909000 | Other                                                                   | 5         | A                |
| 3306100000 | Dentifrices                                                             | 6.5       | A                |
| 3306201011 | Not more than 70 decitex                                                | 8         | A                |
| 3306201019 | Other                                                                   | 8         | A                |
| 3306201020 | Of measuring per single yarn more than 50 tex                           | 8         | A                |
| 3306209000 | Other                                                                   | 8         | A                |
| 3306901000 | Preparation for oral hygiene                                            | 6.5       | A                |
| 3306902000 | Preparations for dental hygiene                                         | 6.5       | A                |
| 3307101000 | After-shaving lotions                                                   | 6.5       | A                |
| 3307109000 | Other                                                                   | 6.5       | A                |
| 3307200000 | Personal deodorants and antiperspirants                                 | 6.5       | A                |
| 3307301000 | Perfumed bath salts                                                     | 6.5       | A                |
| 3307302000 | Other bath preparations                                                 | 6.5       | A                |
| 3307410000 | "Agarbatti" and other odoriferous preparations which operate by burning | 6.5       | A                |
| 3307490000 | Other                                                                   | 6.5       | A                |
| 3307901000 | Depilatories                                                            | 6.5       | A                |
| 3307902000 | Scented sachets                                                         | 6.5       | A                |
| 3307903000 | Contact lens solutions or artificial eye solutions                      | 6.5       | A                |
| 3307909000 | Other                                                                   | 6.5       | A                |
| 3401111000 | Medicated soaps                                                         | 6.5       | A                |
| 3401119000 | Other                                                                   | 6.5       | A                |
| 3401191010 | Laundry soaps                                                           | 6.5       | A                |
| 3401191090 | Other                                                                   | 6.5       | A                |

| HSK 2015   | Description                                                                                                                                                      | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 3401192000 | Paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent                                                                        | 6.5       | A                |
| 3401200000 | Soap in other forms                                                                                                                                              | 6.5       | A                |
| 3401300000 | Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap | 6.5       | A                |
| 3402110000 | Anionic                                                                                                                                                          | 8         | A                |
| 3402120000 | Cationic                                                                                                                                                         | 8         | A                |
| 3402131000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)                                          | 2         | A                |
| 3402139000 | Other                                                                                                                                                            | 8         | A                |
| 3402190000 | Other                                                                                                                                                            | 8         | A                |
| 3402201000 | Washing preparations                                                                                                                                             | 5         | A                |
| 3402202000 | Cleaning preparations                                                                                                                                            | 6.5       | A                |
| 3402209000 | Other                                                                                                                                                            | 6.5       | B                |
| 3402901000 | Surface-active preparations                                                                                                                                      | 6.5       | A                |
| 3402902000 | Washing preparations                                                                                                                                             | 5         | A                |
| 3402903000 | Cleaning preparations                                                                                                                                            | 6.5       | A                |
| 3403111000 | Preparations for the treatment of textile materials                                                                                                              | 6.5       | A                |
| 3403112000 | Preparations for the treatment of leather or furskins                                                                                                            | 6.5       | A                |
| 3403119000 | Other                                                                                                                                                            | 6.5       | A                |
| 3403191000 | Cutting oil preparations                                                                                                                                         | 6.5       | A                |
| 3403192000 | Bolt or nut release preparations                                                                                                                                 | 6.5       | A                |
| 3403193000 | Anti-rust or anti-corrosion preparations                                                                                                                         | 6.5       | A                |
| 3403194000 | Mold release preparations                                                                                                                                        | 6.5       | A                |
| 3403195000 | Lubricating preparations used in wire-drawing                                                                                                                    | 6.5       | A                |
| 3403199000 | Other                                                                                                                                                            | 6.5       | A                |
| 3403911000 | Preparations for the treatment of textile materials                                                                                                              | 6.5       | A                |
| 3403912000 | Preparations for the treatment of leather or furskins                                                                                                            | 6.5       | A                |
| 3403919000 | Other                                                                                                                                                            | 6.5       | A                |
| 3403991000 | Cutting oil preparations                                                                                                                                         | 6.5       | A                |
| 3403992000 | Lubricating preparations used in wire-drawing                                                                                                                    | 6.5       | A                |
| 3403999000 | Other                                                                                                                                                            | 6.5       | A                |

| HSK 2015   | Description                                                                                                 | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 3404200000 | Of poly(oxyethylene) (polyethylene glycol)                                                                  | 6.5       | A                |
| 3404901010 | Of chloroparaffines                                                                                         | 6.5       | A                |
| 3404901030 | Of polyalkylenes                                                                                            | 6.5       | A                |
| 3404901040 | Of chemically modified lignite                                                                              | 6.5       | A                |
| 3404901090 | Other                                                                                                       | 6.5       | A                |
| 3404902000 | Prepared waxes                                                                                              | 6.5       | A                |
| 3405100000 | Polishes, creams and similar preparations for footwear or leather                                           | 6.5       | A                |
| 3405200000 | Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork | 6.5       | A                |
| 3405300000 | Polishes and similar preparations for coachwork, other than metal polishes                                  | 6.5       | A                |
| 3405400000 | Scouring pastes and powders and other scouring preparations                                                 | 6.5       | A                |
| 3405901010 | Based on chalk                                                                                              | 6.5       | A                |
| 3405901020 | Based on kieselguhr                                                                                         | 6.5       | A                |
| 3405901030 | Based on diamond powder or dust                                                                             | 6.5       | A                |
| 3405901090 | Other                                                                                                       | 6.5       | A                |
| 3405909000 | Other                                                                                                       | 6.5       | A                |
| 3406000000 | Candles, tapers and the like.                                                                               | 6.5       | A                |
| 3407001000 | Modelling pastes                                                                                            | 6.5       | A                |
| 3407002000 | Preparations known as "dental wax" or as "dental impression compounds"                                      | 6.5       | A                |
| 3407003000 | Other preparations for use in dentistry, with a basis of plaster                                            | 6.5       | A                |
| 3501101000 | For manufacturing coffee creamer                                                                            | 8         | F                |
| 3501109000 | Other                                                                                                       | 20        | F                |
| 3501901110 | For manufacturing coffee creamer                                                                            | 8         | F                |
| 3501901190 | Other                                                                                                       | 20        | F                |
| 3501901200 | Other casein derivatives                                                                                    | 20        | F                |
| 3501902000 | Casein glues                                                                                                | 20        | F                |
| 3502110000 | Dried                                                                                                       | 8         | E                |
| 3502190000 | Other                                                                                                       | 8         | E                |
| 3502200000 | Milk albumin, including concentrates of two or more whey proteins                                           | 8         | E                |
| 3502901000 | Albuminates and other albumin derivatives                                                                   | 8         | A                |
| 3502909000 | Other                                                                                                       | 8         | A                |
| 3503001010 | Gelatin                                                                                                     | 8         | F                |

| HSK 2015   | Description                                                         | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------|-----------|------------------|
| 3503001020 | Gelatin derivatives                                                 | 8         | F                |
| 3503002000 | Isinglass                                                           | 8         | F                |
| 3503003000 | Other glues of animal origin                                        | 8         | F                |
| 3504001010 | Peptones                                                            | 8         | A                |
| 3504001020 | Derivatives of peptones                                             | 8         | A                |
| 3504002010 | Keratins                                                            | 8         | A                |
| 3504002020 | Nucleoproteids                                                      | 8         | A                |
| 3504002030 | Protein isolates                                                    | 8         | A                |
| 3504002090 | Other                                                               | 8         | A                |
| 3504003000 | Hide powder                                                         | 8         | A                |
| 3505101000 | Dextrins                                                            | 8         | F                |
| 3505102000 | Soluble starch (amylogen)                                           | 8         | F                |
| 3505103000 | Roasted starches                                                    | 385.7     | X                |
| 3505104010 | For food                                                            | 385.7     | X                |
| 3505104090 | Other                                                               | 385.7     | X                |
| 3505105010 | For food                                                            | 385.7     | X                |
| 3505105090 | Other                                                               | 385.7     | X                |
| 3505109010 | For food                                                            | 385.7     | X                |
| 3505109090 | Other                                                               | 385.7     | X                |
| 3505201000 | Starch glues                                                        | 201.2     | X                |
| 3505202000 | Dextrin glues                                                       | 201.2     | X                |
| 3505209000 | Other                                                               | 201.2     | X                |
| 3506101000 | Based on rubber                                                     | 6.5       | A                |
| 3506102000 | Based on plastic (including artificial resins)                      | 6.5       | A                |
| 3506109000 | Other                                                               | 6.5       | A                |
| 3506910000 | Adhesives based on polymers of headings 39.01 to 39.13 or on rubber | 6.5       | B                |
| 3506991000 | Vienna glues                                                        | 6.5       | A                |
| 3506992000 | Glues obtained by chemically treating natural gums                  | 6.5       | A                |
| 3506993000 | Glues based on silicates                                            | 6.5       | A                |
| 3506999000 | Other                                                               | 6.5       | A                |
| 3507100000 | Rennet and concentrates thereof                                     | 6.5       | A                |
| 3507901010 | Trypsin                                                             | 6.5       | A                |
| 3507901020 | Chymotrypsin                                                        | 6.5       | A                |
| 3507901030 | Alpha-amylase                                                       | 6.5       | A                |
| 3507901040 | Lipase                                                              | 6.5       | A                |

| HSK 2015   | Description                                                                                                                                                           | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 3507901090 | Other                                                                                                                                                                 | 6.5       | A                |
| 3507902000 | Pepsin                                                                                                                                                                | 6.5       | A                |
| 3507903000 | Malt enzymes                                                                                                                                                          | 6.5       | A                |
| 3507904010 | Papain                                                                                                                                                                | 6.5       | A                |
| 3507904020 | Bromelain                                                                                                                                                             | 6.5       | A                |
| 3507904030 | Ficin                                                                                                                                                                 | 6.5       | A                |
| 3507906010 | Amylase                                                                                                                                                               | 6.5       | A                |
| 3507906020 | Protease                                                                                                                                                              | 6.5       | A                |
| 3507907000 | Pectic enzymes                                                                                                                                                        | 6.5       | A                |
| 3507908000 | Cytochrome C Oxidase                                                                                                                                                  | 6.5       | A                |
| 3507909000 | Other                                                                                                                                                                 | 6.5       | A                |
| 3601001000 | Black powders                                                                                                                                                         | 6.5       | A                |
| 3601002000 | Smokeless powders                                                                                                                                                     | 6.5       | A                |
| 3602000000 | Prepared explosives, other than propellant powders.                                                                                                                   | 6.5       | A                |
| 3603001000 | Safety fuses                                                                                                                                                          | 6.5       | A                |
| 3603002000 | Detonating fuses                                                                                                                                                      | 6.5       | A                |
| 3603003000 | Percussion or detonating caps                                                                                                                                         | 6.5       | A                |
| 3603004000 | Igniters                                                                                                                                                              | 6.5       | A                |
| 3603005000 | Electric detonators                                                                                                                                                   | 6.5       | A                |
| 3604100000 | Fireworks                                                                                                                                                             | 6.5       | A                |
| 3604901000 | Signalling flares                                                                                                                                                     | 6.5       | A                |
| 3604909000 | Other                                                                                                                                                                 | 6.5       | A                |
| 3605001000 | Yellow phosphorus match                                                                                                                                               | 6.5       | A                |
| 3605009000 | Other                                                                                                                                                                 | 6.5       | A                |
| 3606100000 | Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm <sup>3</sup> | 6.5       | A                |
| 3606901010 | Meta fuel                                                                                                                                                             | 6.5       | A                |
| 3606901020 | Hexamine                                                                                                                                                              | 6.5       | A                |
| 3606901030 | Solidified alcohols                                                                                                                                                   | 6.5       | A                |
| 3606901090 | Other                                                                                                                                                                 | 6.5       | A                |
| 3606902010 | Lighter flints                                                                                                                                                        | 6.5       | A                |
| 3606902090 | Other                                                                                                                                                                 | 6.5       | A                |
| 3606909010 | Lighter flints                                                                                                                                                        | 6.5       | A                |
| 3606909090 | Other                                                                                                                                                                 | 6.5       | A                |
| 3701100000 | For X-ray                                                                                                                                                             | 6.5       | A                |



| <b>HSK 2015</b> | <b>Description</b>                  | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|-------------------------------------|------------------|-------------------------|
| 3701200000      | Instant print film                  | 6.5              | A                       |
| 3701301000      | For making semiconductor            | 6.5              | A                       |
| 3701309100      | For graphic art                     | 6.5              | A                       |
| 3701309200      | For printed circuit board           | 6.5              | A                       |
| 3701309910      | For astronomy                       | 6.5              | A                       |
| 3701309920      | For aerial photography              | 6.5              | A                       |
| 3701309991      | For Flat Panel Display (blank mask) | 3                | A                       |
| 3701309999      | Other                               | 6.5              | A                       |
| 3701911000      | For making semiconductor            | 6.5              | A                       |
| 3701919100      | For graphic art                     | 6.5              | A                       |
| 3701919200      | For printed circuit board           | 6.5              | A                       |
| 3701919910      | For astronomy                       | 6.5              | A                       |
| 3701919920      | For aerial photography              | 6.5              | A                       |
| 3701919990      | Other                               | 6.5              | A                       |
| 3701991000      | For making semiconductor            | 3                | A                       |
| 3701999100      | For graphic art                     | 6.5              | A                       |
| 3701999200      | For printed circuit board           | 6.5              | A                       |
| 3701999910      | For astronomy                       | 6.5              | A                       |
| 3701999920      | For aerial photography              | 6.5              | A                       |
| 3701999990      | Other                               | 6.5              | A                       |
| 3702100000      | For X-ray                           | 6.5              | A                       |
| 3702311110      | Negatives                           | 6.5              | A                       |
| 3702311120      | Positives                           | 6.5              | A                       |
| 3702311210      | Negatives                           | 6.5              | A                       |
| 3702311220      | Positives                           | 6.5              | A                       |
| 3702311910      | Negatives                           | 6.5              | A                       |
| 3702311920      | Positives                           | 6.5              | A                       |
| 3702312000      | For graphic art                     | 6.5              | A                       |
| 3702313000      | For printed circuit board           | 6.5              | A                       |
| 3702319010      | For photo-electric sound recording  | 6.5              | A                       |
| 3702319020      | For aerial photography              | 6.5              | A                       |
| 3702319090      | Other                               | 6.5              | A                       |
| 3702321110      | Negatives                           | 6.5              | A                       |
| 3702321120      | Positives                           | 6.5              | A                       |
| 3702321210      | Negatives                           | 6.5              | A                       |
| 3702321220      | Positives                           | 6.5              | A                       |
| 3702321910      | Negatives                           | 6.5              | A                       |

| <b>HSK 2015</b> | <b>Description</b>                 | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|------------------------------------|------------------|-------------------------|
| 3702321920      | Positives                          | 6.5              | A                       |
| 3702322000      | For graphic art                    | 6.5              | A                       |
| 3702323000      | For printed circuit board          | 6.5              | A                       |
| 3702329010      | For photo-electric sound recording | 6.5              | A                       |
| 3702329020      | For aerial photography             | 6.5              | A                       |
| 3702329030      | Instant print film                 | 6.5              | A                       |
| 3702329090      | Other                              | 6.5              | A                       |
| 3702391110      | Negatives                          | 6.5              | A                       |
| 3702391120      | Positives                          | 6.5              | A                       |
| 3702391210      | Negatives                          | 6.5              | A                       |
| 3702391220      | Positives                          | 6.5              | A                       |
| 3702391910      | Negatives                          | 6.5              | A                       |
| 3702391920      | Positives                          | 6.5              | A                       |
| 3702392000      | For graphic art                    | 6.5              | A                       |
| 3702393000      | For printed circuit board          | 6.5              | A                       |
| 3702399010      | For photo-electric sound recording | 6.5              | A                       |
| 3702399020      | For aerial photography             | 6.5              | A                       |
| 3702399090      | Other                              | 6.5              | A                       |
| 3702411010      | Negatives                          | 6.5              | A                       |
| 3702411020      | Positives                          | 6.5              | A                       |
| 3702412000      | For graphic art                    | 6.5              | A                       |
| 3702413000      | For printed circuit board          | 6.5              | A                       |
| 3702419010      | For photo-electric sound recording | 6.5              | A                       |
| 3702419020      | For aerial photography             | 6.5              | A                       |
| 3702419090      | Other                              | 6.5              | A                       |
| 3702421010      | Negatives                          | 6.5              | A                       |
| 3702421020      | Positives                          | 6.5              | A                       |
| 3702422000      | For graphic art                    | 6.5              | A                       |
| 3702423000      | For printed circuit board          | 6.5              | A                       |
| 3702429010      | For photo-electric sound recording | 6.5              | A                       |
| 3702429020      | For aerial photography             | 6.5              | A                       |
| 3702429090      | Other                              | 6.5              | A                       |
| 3702431010      | Negatives                          | 6.5              | A                       |
| 3702431020      | Positives                          | 6.5              | A                       |
| 3702432000      | For graphic art                    | 6.5              | A                       |
| 3702433000      | For printed circuit board          | 6.5              | A                       |
| 3702439010      | For photo-electric sound recording | 6.5              | A                       |

| HSK 2015   | Description                                                                                       | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------------|-----------|------------------|
| 3702439020 | For aerial photography                                                                            | 6.5       | A                |
| 3702439090 | Other                                                                                             | 6.5       | A                |
| 3702441010 | Negatives                                                                                         | 6.5       | A                |
| 3702441020 | Positives                                                                                         | 6.5       | A                |
| 3702442000 | For graphic art                                                                                   | 6.5       | A                |
| 3702443000 | For printed circuit board                                                                         | 6.5       | A                |
| 3702449010 | For photo-electric sound recording                                                                | 6.5       | A                |
| 3702449020 | For aerial photography                                                                            | 6.5       | A                |
| 3702449090 | Other                                                                                             | 6.5       | A                |
| 3702521010 | Negatives                                                                                         | 6.5       | A                |
| 3702521020 | Positives                                                                                         | 6.5       | A                |
| 3702522000 | For graphic art                                                                                   | 6.5       | A                |
| 3702523000 | For printed circuit board                                                                         | 6.5       | A                |
| 3702529010 | For photo-electric sound recording                                                                | 6.5       | A                |
| 3702529020 | For aerial photography                                                                            | 6.5       | A                |
| 3702529090 | Other                                                                                             | 6.5       | A                |
| 3702530000 | Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides | 6.5       | A                |
| 3702541010 | Negatives                                                                                         | 6.5       | A                |
| 3702541020 | Positives                                                                                         | 6.5       | A                |
| 3702542000 | For graphic art                                                                                   | 6.5       | A                |
| 3702543000 | For printed circuit board                                                                         | 6.5       | A                |
| 3702549010 | For photo-electric sound recording                                                                | 6.5       | A                |
| 3702549020 | For aerial photography                                                                            | 6.5       | A                |
| 3702549090 | Other                                                                                             | 6.5       | A                |
| 3702551010 | Negatives                                                                                         | 6.5       | A                |
| 3702551020 | Positives                                                                                         | 6.5       | A                |
| 3702552000 | For graphic art                                                                                   | 6.5       | A                |
| 3702553000 | For printed circuit board                                                                         | 6.5       | A                |
| 3702559010 | For photo-electric sound recording                                                                | 6.5       | A                |
| 3702559020 | For aerial photography                                                                            | 6.5       | A                |
| 3702559090 | Other                                                                                             | 6.5       | A                |
| 3702561010 | Negatives                                                                                         | 6.5       | A                |
| 3702561020 | Positives                                                                                         | 6.5       | A                |
| 3702562000 | For graphic art                                                                                   | 6.5       | A                |
| 3702563000 | For printed circuit board                                                                         | 6.5       | A                |

| <b>HSK 2015</b> | <b>Description</b>                 | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|------------------------------------|------------------|-------------------------|
| 3702569010      | For photo-electric sound recording | 6.5              | A                       |
| 3702569020      | For aerial photography             | 6.5              | A                       |
| 3702569090      | Other                              | 6.5              | A                       |
| 3702961010      | Negatives                          | 6.5              | A                       |
| 3702961020      | Positives                          | 6.5              | A                       |
| 3702962000      | For graphic art                    | 6.5              | A                       |
| 3702963000      | For printed circuit board          | 6.5              | A                       |
| 3702969010      | For photo-electric sound recording | 6.5              | A                       |
| 3702969020      | For aerial photography             | 6.5              | A                       |
| 3702969090      | Other                              | 6.5              | A                       |
| 3702971010      | Negatives                          | 6.5              | A                       |
| 3702971020      | Positives                          | 6.5              | A                       |
| 3702972000      | For graphic art                    | 6.5              | A                       |
| 3702973000      | For printed circuit board          | 6.5              | A                       |
| 3702979010      | For photo-electric sound recording | 6.5              | A                       |
| 3702979020      | For aerial photography             | 6.5              | A                       |
| 3702979090      | Other                              | 6.5              | A                       |
| 3702981010      | Negatives                          | 6.5              | A                       |
| 3702981020      | Positives                          | 6.5              | A                       |
| 3702982000      | For graphic art                    | 6.5              | A                       |
| 3702983000      | For printed circuit board          | 6.5              | A                       |
| 3702989010      | For photo-electric sound recording | 6.5              | A                       |
| 3702989020      | For aerial photography             | 6.5              | A                       |
| 3702989090      | Other                              | 6.5              | A                       |
| 3703101010      | For x-ray                          | 6.5              | A                       |
| 3703101020      | For electro-cardiograph            | 6.5              | A                       |
| 3703101030      | For photo-copying                  | 6.5              | A                       |
| 3703101040      | For recording                      | 6.5              | A                       |
| 3703101090      | Other                              | 6.5              | A                       |
| 3703109010      | For x-ray                          | 6.5              | A                       |
| 3703109020      | For electro-cardiograph            | 6.5              | A                       |
| 3703109030      | For photo-copying                  | 6.5              | A                       |
| 3703109040      | For recording                      | 6.5              | A                       |
| 3703109090      | Other                              | 6.5              | A                       |
| 3703201000      | For x-ray                          | 6.5              | A                       |
| 3703202000      | For electro-cardiograph            | 6.5              | A                       |
| 3703203000      | For photo-copying                  | 6.5              | A                       |

| HSK 2015   | Description                                                                                                                                                | Base Rate       | Staging Category |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|------------------|
| 3703204000 | For recording                                                                                                                                              | 6.5             | A                |
| 3703209000 | Other                                                                                                                                                      | 6.5             | A                |
| 3703901000 | For x-ray                                                                                                                                                  | 6.5             | A                |
| 3703902000 | For electro-cardiograph                                                                                                                                    | 6.5             | A                |
| 3703903000 | For photo-copying                                                                                                                                          | 6.5             | A                |
| 3703904000 | For recording                                                                                                                                              | 6.5             | A                |
| 3703909000 | Other                                                                                                                                                      | 6.5             | A                |
| 3704001110 | For news                                                                                                                                                   | 0               | A                |
| 3704001120 | Cinematographic film exposed overseas in the working of a motion picture by a republic of Korea producer (only Republic of Korea actors appearing in film) | 0               | A                |
| 3704001190 | Other                                                                                                                                                      | 0               | A                |
| 3704001200 | For offset reproduction, producing postcard, illustrated postcard, cards and calendars                                                                     | 0               | A                |
| 3704001300 | For making semiconductor                                                                                                                                   | 0               | A                |
| 3704001900 | Other                                                                                                                                                      | 0               | A                |
| 3704002000 | Photographic paper, paperboard and textiles                                                                                                                | 6.5             | A                |
| 3705101000 | For producing postcard, illustrated postcard, cards and calendars                                                                                          | 6.5             | A                |
| 3705109000 | Other                                                                                                                                                      | 0               | A                |
| 3705901000 | For making semiconductor                                                                                                                                   | 3               | A                |
| 3705902010 | X-ray pictured                                                                                                                                             | 0               | A                |
| 3705902020 | Books copied                                                                                                                                               | 0               | A                |
| 3705902030 | Document copied                                                                                                                                            | 0               | A                |
| 3705903000 | Microfilms                                                                                                                                                 | 0               | A                |
| 3705909010 | For academic research                                                                                                                                      | 0               | A                |
| 3705909020 | For astronomy                                                                                                                                              | 0               | A                |
| 3705909030 | For aerial photography                                                                                                                                     | 0               | A                |
| 3705909090 | Other                                                                                                                                                      | 0               | A                |
| 3706101000 | Consisting only of sound track                                                                                                                             | 195won/m or 6.5 | A                |
| 3706102000 | For news                                                                                                                                                   | 4won/m or 6.5   | A                |
| 3706103010 | Rush                                                                                                                                                       | 26won/m or 6.5  | A                |
| 3706103020 | Other negative joint-produced cinematography                                                                                                               | 468won/m or 6.5 | A                |
| 3706103030 | Other positive joint-produced cinematography                                                                                                               | 78won/m or 6.5  | A                |
| 3706104000 | Cinematograph film exposed overseas in the working of a motion picture by a republic of Korea producer (only pictured overseas                             | 26won/m or 6.5  | A                |

| HSK 2015   | Description                                                                                                                                                                                                                                               | Base Rate         | Staging Category |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|------------------|
|            | scenery or only appeared actors of Republic of Korea in the film) and cinematograph film made by a Korean producer in Korea                                                                                                                               |                   |                  |
| 3706105010 | Negatives                                                                                                                                                                                                                                                 | 1,092won/m or 6.5 | A                |
| 3706105020 | Positives                                                                                                                                                                                                                                                 | 182won/m or 6.5   | A                |
| 3706106010 | Negatives                                                                                                                                                                                                                                                 | 1,560won/m or 6.5 | A                |
| 3706106020 | Positives                                                                                                                                                                                                                                                 | 260won/m or 6.5   | A                |
| 3706901000 | Consisting only of sound track                                                                                                                                                                                                                            | 9won/m or 6.5     | A                |
| 3706902000 | For news                                                                                                                                                                                                                                                  | 5won/m or 6.5     | A                |
| 3706903010 | Rush                                                                                                                                                                                                                                                      | 26won/m or 6.5    | A                |
| 3706903020 | Other negative joint-produced cinematography                                                                                                                                                                                                              | 468won/m or 6.5   | A                |
| 3706903030 | Other positive joint-produced cinematography                                                                                                                                                                                                              | 78won/m or 6.5    | A                |
| 3706904000 | Cinematograph film exposed overseas in the working of a motion picture by a republic of Korea producer (only pictured overseas scenery or only appeared actors of Republic of Korea in the film) and cinmatograph film made by a Korean producer in Korea | 26won/m or 6.5    | A                |
| 3706905010 | Negatives                                                                                                                                                                                                                                                 | 25won/m or 6.5    | A                |
| 3706905020 | Positives                                                                                                                                                                                                                                                 | 8won/m or 6.5     | A                |
| 3706906010 | Negatives                                                                                                                                                                                                                                                 | 1,092won/m or 6.5 | A                |
| 3706906020 | Positives                                                                                                                                                                                                                                                 | 182won/m or 6.5   | A                |
| 3707100000 | Sensitising emulsions                                                                                                                                                                                                                                     | 6.5               | A                |
| 3707901010 | For making semiconductor                                                                                                                                                                                                                                  | 6.5               | A                |
| 3707901020 | For manufacturing organic light emitting diodes(OLED)                                                                                                                                                                                                     | 5                 | A                |
| 3707901090 | Other                                                                                                                                                                                                                                                     | 6.5               | A                |
| 3707902100 | For colour photography                                                                                                                                                                                                                                    | 6.5               | A                |
| 3707902910 | For X-ray                                                                                                                                                                                                                                                 | 6.5               | A                |
| 3707902920 | For graphic art                                                                                                                                                                                                                                           | 6.5               | A                |
| 3707902990 | Other                                                                                                                                                                                                                                                     | 6.5               | A                |
| 3707903100 | For colour photography                                                                                                                                                                                                                                    | 6.5               | A                |
| 3707903910 | For X-ray                                                                                                                                                                                                                                                 | 6.5               | A                |
| 3707903920 | For graphic art                                                                                                                                                                                                                                           | 6.5               | A                |
| 3707903990 | Other                                                                                                                                                                                                                                                     | 6.5               | A                |
| 3707909100 | Intensifiers and reducers                                                                                                                                                                                                                                 | 6.5               | A                |
| 3707909200 | Toners                                                                                                                                                                                                                                                    | 6.5               | A                |
| 3707909300 | Clearing agents                                                                                                                                                                                                                                           | 6.5               | A                |

| <b>HSK 2015</b> | <b>Description</b>                                                        | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|---------------------------------------------------------------------------|------------------|-------------------------|
| 3707909400      | Flash light materials                                                     | 6.5              | A                       |
| 3707909900      | Other                                                                     | 6.5              | A                       |
| 3801101000      | For manufacturing secondary battery                                       | 4                | A                       |
| 3801109000      | Other                                                                     | 6.5              | A                       |
| 3801200000      | Colloidal or semi-colloidal graphite                                      | 6.5              | A                       |
| 3801300000      | Carbonaceous pastes for electrodes and similar pastes for furnace linings | 6.5              | A                       |
| 3801900000      | Other                                                                     | 6.5              | A                       |
| 3802100000      | Activated carbon                                                          | 6.5              | A                       |
| 3802901010      | Activated diatomite                                                       | 6.5              | A                       |
| 3802901020      | Activated clays and activated earths                                      | 6.5              | A                       |
| 3802901090      | Other                                                                     | 6.5              | A                       |
| 3802902000      | Animal black (including spent animal black)                               | 6.5              | A                       |
| 3803000000      | Tall oil, whether or not refined.                                         | 5                | A                       |
| 3804001000      | Liquid                                                                    | 6.5              | A                       |
| 3804009000      | Other                                                                     | 6.5              | A                       |
| 3805101000      | Gum spirits of turpentine                                                 | 6.5              | A                       |
| 3805102000      | Wood turpentine                                                           | 6.5              | A                       |
| 3805103000      | Sulphate turpentine                                                       | 6.5              | A                       |
| 3805900000      | Other                                                                     | 6.5              | A                       |
| 3806101000      | Rosin                                                                     | 6.5              | C                       |
| 3806102000      | Resin acids                                                               | 6.5              | A                       |
| 3806201000      | Salts of rosin                                                            | 6.5              | A                       |
| 3806202000      | Salts of resin acids                                                      | 6.5              | A                       |
| 3806209000      | Other                                                                     | 6.5              | A                       |
| 3806300000      | Ester gums                                                                | 6.5              | A                       |
| 3806902000      | Run gum                                                                   | 6.5              | A                       |
| 3806903000      | Rosin spirit and rosin oil                                                | 6.5              | A                       |
| 3806909000      | Other                                                                     | 6.5              | A                       |
| 3807001000      | Wood tar, wood tar oils and wood creosote                                 | 6.5              | A                       |
| 3807002000      | Wood naphtha                                                              | 6.5              | A                       |
| 3807003000      | Vegetable pitch                                                           | 6.5              | A                       |
| 3807009010      | Pyroligneous liquid                                                       | 6.5              | C                       |
| 3807009090      | Other                                                                     | 6.5              | A                       |
| 3808501000      | Material for manufacturing agricultural chemicals (registered             | 2                | A                       |

| HSK 2015   | Description                                                                                                             | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
|            | material under the Agricultural Chemicals Management Act)                                                               |           |                  |
| 3808509000 | Other                                                                                                                   | 6.5       | A                |
| 3808911000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2         | A                |
| 3808919000 | Other                                                                                                                   | 6.5       | A                |
| 3808921000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2         | A                |
| 3808929000 | Other                                                                                                                   | 6.5       | A                |
| 3808931000 | Herbicides                                                                                                              | 6.5       | A                |
| 3808932000 | Anti-sprouting products                                                                                                 | 6.5       | A                |
| 3808933000 | Plant-growth regulators                                                                                                 | 6.5       | A                |
| 3808940000 | Disinfectants                                                                                                           | 6.5       | A                |
| 3808991000 | Rodenticides                                                                                                            | 6.5       | A                |
| 3808999000 | Other                                                                                                                   | 6.5       | A                |
| 3809100000 | With a basis of amylaceous substances                                                                                   | 8         | C                |
| 3809910000 | Of a kind used in the textile or like industries                                                                        | 6.5       | A                |
| 3809920000 | Of a kind used in the paper or like industries                                                                          | 6.5       | A                |
| 3809930000 | Of a kind used in the leather or like industries                                                                        | 6.5       | A                |
| 3810101000 | Pickling preparations for metal surfaces                                                                                | 6.5       | A                |
| 3810109000 | Other                                                                                                                   | 6.5       | A                |
| 3810901000 | Fluxes and other auxiliary preparations for soldering, brazing or welding                                               | 6.5       | A                |
| 3810909000 | Other                                                                                                                   | 6.5       | A                |
| 3811110000 | Based on lead compounds                                                                                                 | 6.5       | A                |
| 3811190000 | Other                                                                                                                   | 6.5       | A                |
| 3811210000 | Containing petroleum oils or oils obtained from bituminous minerals                                                     | 5         | A                |
| 3811290000 | Other                                                                                                                   | 5         | A                |
| 3811900000 | Other                                                                                                                   | 6.5       | A                |
| 3812101000 | Based on diphenylguanidine                                                                                              | 6.5       | A                |
| 3812102000 | Based on dithiocarbamates                                                                                               | 6.5       | A                |
| 3812103000 | Based on thiuram sulphides                                                                                              | 6.5       | A                |
| 3812104000 | Based on hexamethylene tetramine                                                                                        | 6.5       | A                |
| 3812105000 | Based on mercaptobenzothiazole                                                                                          | 6.5       | A                |



| HSK 2015   | Description                                                                                 | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------|-----------|------------------|
| 3812106000 | Based on dibenzothiazyle disulphide                                                         | 6.5       | A                |
| 3812109000 | Other                                                                                       | 6.5       | A                |
| 3812200000 | Compound plasticisers for rubber or plastics                                                | 6.5       | A                |
| 3812301000 | Anti-oxidising preparations                                                                 | 6.5       | A                |
| 3812302000 | Other compound stabilisers                                                                  | 6.5       | A                |
| 3813001000 | Preparations for fire-extinguishers                                                         | 6.5       | A                |
| 3813002000 | Charges for fire-extinguishers                                                              | 6.5       | A                |
| 3813003000 | Charged fire-extinguishing grenades                                                         | 6.5       | A                |
| 3814001010 | Mixtures of acetones, methyl acetate and methanol                                           | 6.5       | A                |
| 3814001020 | Mixtures of ethyl acetate, butyl alcohol and toluene                                        | 6.5       | A                |
| 3814001090 | Other                                                                                       | 6.5       | A                |
| 3814002110 | For making semiconductor                                                                    | 6.5       | A                |
| 3814002190 | Other                                                                                       | 6.5       | A                |
| 3814002900 | Other                                                                                       | 6.5       | A                |
| 3815110000 | With nickel or nickel compounds as the active substance                                     | 6.5       | A                |
| 3815121000 | With platinum metal or platinum compounds                                                   | 6.5       | A                |
| 3815122000 | Of palladium or palladium compounds                                                         | 6.5       | A                |
| 3815129000 | Other                                                                                       | 6.5       | A                |
| 3815191000 | With iron or iron compounds as the active substance                                         | 6.5       | A                |
| 3815192000 | Of titanium or titanium compounds                                                           | 6.5       | A                |
| 3815199000 | Other                                                                                       | 6.5       | A                |
| 3815901000 | Reaction initiators                                                                         | 6.5       | A                |
| 3815909000 | Other                                                                                       | 6.5       | A                |
| 3816001000 | Refractory cements                                                                          | 6.5       | A                |
| 3816002000 | Refractory mortars                                                                          | 6.5       | A                |
| 3816003000 | Refractory concretes                                                                        | 6.5       | A                |
| 3816009000 | Other                                                                                       | 6.5       | A                |
| 3817000000 | Mixed alkylbenzenes and mixed alkyl naphthalenes, other than those of heading 2707 or 2902. | 6.5       | A                |
| 3818001000 | Chemical elements doped for use in electronics                                              | 0         | A                |
| 3818002000 | Chemical compounds doped for use in electronics                                             | 0         | A                |
| 3819001000 | Hydraulic brake fluids                                                                      | 6.5       | A                |
| 3819002000 | Other prepared liquids for hydraulic transmission                                           | 6.5       | A                |

| HSK 2015   | Description                                                                                                                                       | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 3820001000 | Anti-freezing preparations                                                                                                                        | 6.5       | A                |
| 3820002000 | Prepared de-icing fluids                                                                                                                          | 6.5       | A                |
| 3821000000 | Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells. | 6.5       | A                |
| 3822001011 | Of other plates, sheets, film, foil and strip of plastics                                                                                         | 0         | A                |
| 3822001012 | Other articles of plastics                                                                                                                        | 0         | A                |
| 3822001013 | Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48                          | 0         | A                |
| 3822001014 | Litumuth testing paper and other similar testing paper                                                                                            | 0         | A                |
| 3822001019 | Other                                                                                                                                             | 0         | A                |
| 3822001020 | Prepared, not on a backing                                                                                                                        | 0         | A                |
| 3822001091 | Of other plates, sheets, film, foil and strip of plastics                                                                                         | 6.5       | A                |
| 3822001092 | Other articles of plastics                                                                                                                        | 6.5       | A                |
| 3822001093 | Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48                          | 0         | A                |
| 3822001099 | Other                                                                                                                                             | 8         | A                |
| 3822002011 | Of other plates, sheets, film, foil and strip of plastics                                                                                         | 0         | A                |
| 3822002012 | Other articles of plastics                                                                                                                        | 0         | A                |
| 3822002013 | Paper,paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48                           | 0         | A                |
| 3822002014 | Litumuth testing paper and other similar testing paper                                                                                            | 0         | A                |
| 3822002019 | Other                                                                                                                                             | 0         | A                |
| 3822002020 | Prepared, not on a backing                                                                                                                        | 0         | A                |
| 3822002091 | Of other plates, sheets, film, foil and strip of plastics                                                                                         | 6.5       | A                |
| 3822002092 | Other articles of plastics                                                                                                                        | 6.5       | A                |
| 3822002093 | Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48                          | 0         | A                |
| 3822002099 | Other                                                                                                                                             | 8         | A                |
| 3822003041 | Of 0 % rate in the Tariff Schedules                                                                                                               | 0         | A                |
| 3822003042 | Of 1 % rate in the Tariff Schedules                                                                                                               | 1         | A                |
| 3822003043 | Of 2 % rate in the Tariff Schedules                                                                                                               | 2         | A                |

| <b>HSK 2015</b> | <b>Description</b>                                                       | <b>Base Rate</b>  | <b>Staging Category</b> |
|-----------------|--------------------------------------------------------------------------|-------------------|-------------------------|
| 3822003044      | Of 3 % rate in the Tariff Schedules                                      | 3                 | A                       |
| 3822003045      | Of 4 % rate in the Tariff Schedules                                      | 4                 | A                       |
| 3822003046      | Of 5 % rate in the Tariff Schedules                                      | 5                 | A                       |
| 3822003047      | Of 5.4 % rate in the Tariff Schedules                                    | 5.4               | A                       |
| 3822003048      | Of 6.5 % rate in the Tariff Schedules                                    | 6.5               | A                       |
| 3822003049      | Of 7 % rate in the Tariff Schedules                                      | 7                 | A                       |
| 3822003050      | Of 8 % rate in the Tariff Schedules                                      | 8                 | A                       |
| 3822003051      | Of 10 % rate in the Tariff Schedules                                     | 10                | A                       |
| 3822003052      | Of 20 % rate in the Tariff Schedules                                     | 20                | A                       |
| 3822003053      | Of 27 % rate in the Tariff Schedules                                     | 27                | A                       |
| 3822003054      | Of 30 % rate in the Tariff Schedules                                     | 30                | A                       |
| 3822003055      | Of 36 % rate in the Tariff Schedules                                     | 36                | A                       |
| 3822003056      | Of 40 % rate in the Tariff Schedules                                     | 40                | A                       |
| 3822003057      | Of 50 % rate in the Tariff Schedules                                     | 50                | A                       |
| 3822003058      | Of subheadings 3706.10.1000, 3706.10.5020 and 3706.90.6020               | 182won/m or 6.5   | A                       |
| 3822003059      | Of subheadings 3706.10.2000 and 3706.90.2000                             | 4won/m or 6.5     | A                       |
| 3822003060      | Of subheadings 3706.10.3010, 3706.10.4000, 3706.90.3010 and 3706.90.4000 | 26won/m or 6.5    | A                       |
| 3822003061      | Of subheadings 3706.10.3020 and 3706.90.3020                             | 468won/m or 6.5   | A                       |
| 3822003062      | Of subheadings 3706.10.3030 and 3706.90.3030                             | 78won/m or 6.5    | A                       |
| 3822003063      | Of subheadings 3706.10.5010 and 3706.90.6010                             | 1,092won/m or 6.5 | A                       |
| 3822003064      | Of subheading 3706.10.6010                                               | 1,560won/m or 6.5 | A                       |
| 3822003065      | Of subheading 3706.10.6020                                               | 260won/m or 6.5   | A                       |
| 3822003066      | Of subheadings 3706.90.1000 and 3706.90.5020                             | 8won/m or 6.5     | A                       |
| 3822003067      | Of subheading 3706.90.5010                                               | 25won/m or 6.5    | A                       |
| 3823110000      | Stearic acid                                                             | 8                 | A                       |
| 3823120000      | Oleic acid                                                               | 8                 | A                       |
| 3823130000      | Tall oil fatty acids                                                     | 8                 | A                       |
| 3823191000      | Palmitic acids                                                           | 8                 | A                       |
| 3823192000      | Acid oils from refining                                                  | 8                 | A                       |
| 3823199000      | Other                                                                    | 8                 | A                       |
| 3823701000      | Cetyl alcohol                                                            | 5                 | A                       |
| 3823702000      | Stearyl alcohol                                                          | 5                 | A                       |
| 3823703000      | Oleyl alcohol                                                            | 5                 | A                       |

| HSK 2015   | Description                                                                                                                                                                | Base Rate | Staging Category |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 3823704000 | Lauryl alcohol                                                                                                                                                             | 3         | A                |
| 3823709010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)                                                    | 2         | A                |
| 3823709090 | Other                                                                                                                                                                      | 5         | A                |
| 3824100000 | Prepared binders for foundry moulds or cores                                                                                                                               | 6.5       | A                |
| 3824300000 | Non-agglomerated metal carbides mixed together or with metallic binders                                                                                                    | 6.5       | A                |
| 3824400000 | Prepared additives for cements, mortars or concretes                                                                                                                       | 6.5       | A                |
| 3824500000 | Non-refractory mortars and concretes                                                                                                                                       | 6.5       | A                |
| 3824600000 | Sorbitol other than that of subheading 2905.44                                                                                                                             | 8         | F                |
| 3824711000 | Detergents based on trichlorotrifluoroethane                                                                                                                               | 6.5       | A                |
| 3824719000 | Other                                                                                                                                                                      | 6.5       | A                |
| 3824720000 | Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes                                                                                  | 6.5       | A                |
| 3824730000 | Containing hydrobromofluorocarbons (HBFCs)                                                                                                                                 | 6.5       | A                |
| 3824740000 | Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) | 6.5       | A                |
| 3824750000 | Containing carbon tetrachloride                                                                                                                                            | 6.5       | A                |
| 3824760000 | Containing 1,1,1-trichloroethane (methyl chloroform)                                                                                                                       | 6.5       | A                |
| 3824770000 | Containing bromomethane (methyl bromide) or bromochloromethane                                                                                                             | 6.5       | A                |
| 3824780000 | Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)                         | 6.5       | A                |
| 3824790000 | Other                                                                                                                                                                      | 6.5       | A                |
| 3824810000 | Containing oxirane (ethylene oxide)                                                                                                                                        | 6.5       | A                |
| 3824820000 | Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)                                                          | 6.5       | A                |
| 3824830000 | Containing tris (2,3-dibromopropyl) phosphate                                                                                                                              | 6.5       | A                |
| 3824901000 | Roasted chromite                                                                                                                                                           | 5         | A                |

| HSK 2015   | Description                                                                                                                                                                                                                                                                                                  | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 3824902100 | Getters for vacuum tubes                                                                                                                                                                                                                                                                                     | 6.5       | A                |
| 3824902200 | Preparations of carbon resistors or ceramic solid resistors                                                                                                                                                                                                                                                  | 6.5       | A                |
| 3824902410 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)                                                                                                                                                                                      | 2         | A                |
| 3824902490 | Other                                                                                                                                                                                                                                                                                                        | 6.5       | A                |
| 3824903100 | Mixtures consisting mainly of O-alkyl ( $\leq C_{10}$ , including cycloalkyl) alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonofluoridates                                                                                                                                                              | 6.5       | A                |
| 3824903200 | Mixtures consisting mainly of O-alkyl ( $\leq C_{10}$ , including cycloalkyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidocyanidates                                                                                                                                                     | 6.5       | A                |
| 3824903300 | Mixtures consisting mainly of [S-2-(dialkyl (methyl, ethyl, n-propyl or isopropyl) amino)ethyl]hydrogen alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonothioates and their O-alkyl ( $\leq C_{10}$ , including cycloalkyl) esters; mixtures consisting mainly of alkylated or protonated salts thereof | 6.5       | A                |
| 3824903400 | Mixtures consisting mainly of alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonyldifluorides                                                                                                                                                                                                             | 6.5       | A                |
| 3824903500 | Mixtures consisting mainly of [O-2-(dialkyl (methyl, ethyl, n-propyl or isopropyl) amino)ethyl] hydrogen alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonites and their O-alkyl ( $\leq C_{10}$ , including cycloalkyl) esters; mixtures consisting mainly of alkylated or protonated salts thereof     | 6.5       | A                |
| 3824903600 | Mixtures consisting mainly of N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidic dihalides                                                                                                                                                                                                    | 6.5       | A                |
| 3824903700 | Mixtures consisting mainly of dialkyl (methyl, ethyl, n-propyl or isopropyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidates                                                                                                                                                             | 6.5       | A                |
| 3824903800 | Mixtures consisting mainly of N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) 2-chloroethylamines or their protonated salts                                                                                                                                                                               | 6.5       | A                |
| 3824903911 | Mixtures consisting mainly of N,N-dimethyl-2-amino-ethanol or N,N-diethyl-2-amino ethanol or their protonated salts                                                                                                                                                                                          | 6.5       | A                |

| HSK 2015   | Description                                                                                                                                                               | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 3824903919 | Other                                                                                                                                                                     | 6.5       | A                |
| 3824903920 | Mixtures consisting mainly of N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) aminoethane-2-thiols or their protonated salts                                           | 6.5       | A                |
| 3824903930 | Other mixtures consisting mainly of chemicals containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms | 6.5       | A                |
| 3824903990 | Other                                                                                                                                                                     | 6.5       | A                |
| 3824904100 | Mixed polyethylene glycol                                                                                                                                                 | 6.5       | A                |
| 3824904200 | Ion-exchangers                                                                                                                                                            | 6.5       | A                |
| 3824904300 | Anti-scaling compounds                                                                                                                                                    | 6.5       | A                |
| 3824904400 | Additives to harden varnish or glue                                                                                                                                       | 6.5       | A                |
| 3824905100 | Ink-removers                                                                                                                                                              | 6.5       | A                |
| 3824905200 | Stencil correctors                                                                                                                                                        | 6.5       | A                |
| 3824905300 | Correcting fluids                                                                                                                                                         | 6.5       | A                |
| 3824906100 | Compounded extenders for paints                                                                                                                                           | 6.5       | A                |
| 3824906200 | Preparations for the manufacture of certain ceramic articles (artificial teeth, etc)                                                                                      | 6.5       | A                |
| 3824906300 | Soda-lime                                                                                                                                                                 | 6.5       | A                |
| 3824906400 | Hydrated silica gel                                                                                                                                                       | 6.5       | A                |
| 3824906500 | Anti-rust preparations                                                                                                                                                    | 6.5       | A                |
| 3824906600 | Preparations for the manufacture of ceramic condenser and ferrite core                                                                                                    | 6.5       | A                |
| 3824907100 | Metal plating preparations                                                                                                                                                | 6.5       | A                |
| 3824907200 | Chlorinated paraffin                                                                                                                                                      | 6.5       | A                |
| 3824907300 | Anti-foaming agent                                                                                                                                                        | 6.5       | A                |
| 3824907400 | Foaming agent                                                                                                                                                             | 6.5       | A                |
| 3824907500 | Prepared calcium carbonate                                                                                                                                                | 6.5       | A                |
| 3824907600 | Liquid crystal preparations                                                                                                                                               | 6.5       | A                |
| 3824907700 | Ammoniacal gas liquors                                                                                                                                                    | 6.5       | A                |
| 3824908010 | Based on methyl ethyl ketone peroxide                                                                                                                                     | 6.5       | A                |
| 3824908090 | Other                                                                                                                                                                     | 6.5       | A                |
| 3824909010 | Micro-element fertilisers (other than products of Chapter 31)                                                                                                             | 6.5       | A                |
| 3824909030 | Chewing gum base                                                                                                                                                          | 6.5       | A                |
| 3824909050 | Naphthenic acids, their water-insoluble salts and their esters                                                                                                            | 6.5       | A                |
| 3824909061 | With nicotine                                                                                                                                                             | 6.5       | A                |
| 3824909069 | Other                                                                                                                                                                     | 6.5       | A                |

| HSK 2015   | Description                                                                                                                                        | Base Rate | Staging Category |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 3824909090 | Other                                                                                                                                              | 6.5       | A                |
| 3825100000 | Municipal waste                                                                                                                                    | 6.5       | A                |
| 3825200000 | Sewage sludge                                                                                                                                      | 6.5       | A                |
| 3825301000 | Of heading 30.05.                                                                                                                                  | 0         | A                |
| 3825302000 | Of subheading 3824.90                                                                                                                              | 6.5       | A                |
| 3825303000 | Of subheading 4015.11                                                                                                                              | 8         | A                |
| 3825304000 | Of subheading 9018.3                                                                                                                               | 8         | A                |
| 3825410000 | Halogenated                                                                                                                                        | 6.5       | A                |
| 3825490000 | Other                                                                                                                                              | 6.5       | A                |
| 3825500000 | Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids                                                            | 6.5       | A                |
| 3825610000 | Mainly containing organic constituents                                                                                                             | 6.5       | A                |
| 3825690000 | Other                                                                                                                                              | 6.5       | A                |
| 3825900000 | Other                                                                                                                                              | 6.5       | A                |
| 3826000000 | Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals. | 6.5       | E                |
| 3901101000 | Linear low density polyethylene                                                                                                                    | 6.5       | A                |
| 3901109000 | Other                                                                                                                                              | 6.5       | A                |
| 3901201000 | Of pulp                                                                                                                                            | 6.5       | A                |
| 3901209000 | Other                                                                                                                                              | 6.5       | A                |
| 3901300000 | Ethylene-vinyl acetate copolymers                                                                                                                  | 6.5       | A                |
| 3901900000 | Other                                                                                                                                              | 6.5       | A                |
| 3902100000 | Polypropylene                                                                                                                                      | 6.5       | A                |
| 3902200000 | Polyisobutylene                                                                                                                                    | 6.5       | A                |
| 3902300000 | Propylene copolymers                                                                                                                               | 6.5       | A                |
| 3902900000 | Other                                                                                                                                              | 6.5       | A                |
| 3903110000 | Expansible                                                                                                                                         | 6.5       | A                |
| 3903190000 | Other                                                                                                                                              | 6.5       | A                |
| 3903200000 | Styrene-acrylonitrile (SAN) copolymers                                                                                                             | 6.5       | A                |
| 3903300000 | Acrylonitrile-butadiene-styrene (ABS) copolymers                                                                                                   | 6.5       | A                |
| 3903901000 | Styrene-butadiene copolymers                                                                                                                       | 6.5       | A                |
| 3903909000 | Other                                                                                                                                              | 6.5       | A                |
| 3904100000 | Poly (vinyl chloride), not mixed with any other substances                                                                                         | 6.5       | A                |
| 3904210000 | Non-plasticised                                                                                                                                    | 6.5       | A                |

| HSK 2015   | Description                                                                | Base Rate | Staging Category |
|------------|----------------------------------------------------------------------------|-----------|------------------|
| 3904220000 | Plasticised                                                                | 6.5       | A                |
| 3904300000 | Vinyl chloride-vinyl acetate copolymers                                    | 6.5       | A                |
| 3904400000 | Other vinyl chloride copolymers                                            | 6.5       | A                |
| 3904500000 | Vinylidene chloride polymers                                               | 6.5       | A                |
| 3904610000 | Polytetrafluoroethylene                                                    | 6.5       | A                |
| 3904690000 | Other                                                                      | 6.5       | A                |
| 3904900000 | Other                                                                      | 6.5       | A                |
| 3905120000 | In aqueous dispersion                                                      | 6.5       | A                |
| 3905190000 | Other                                                                      | 6.5       | A                |
| 3905210000 | In aqueous dispersion                                                      | 6.5       | A                |
| 3905290000 | Other                                                                      | 6.5       | A                |
| 3905300000 | Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups | 8         | A                |
| 3905910000 | Copolymers                                                                 | 6.5       | A                |
| 3905990000 | Other                                                                      | 6.5       | A                |
| 3906100000 | Poly(methyl methacrylate)                                                  | 6.5       | A                |
| 3906901000 | Poly acryl amide                                                           | 8         | A                |
| 3906909000 | Other                                                                      | 8         | A                |
| 3907100000 | Polyacetals                                                                | 6.5       | A                |
| 3907201000 | Polyoxyethylene (polyethylene glycol)                                      | 6.5       | A                |
| 3907202000 | Polyoxypropylene (polypropylene glycol)                                    | 6.5       | A                |
| 3907203000 | Poly phenylene oxide                                                       | 6.5       | A                |
| 3907209000 | Other                                                                      | 6.5       | A                |
| 3907301000 | For making semiconductor                                                   | 6.5       | A                |
| 3907309000 | Other                                                                      | 6.5       | A                |
| 3907400000 | Polycarbonates                                                             | 6.5       | A                |
| 3907500000 | Alkyd resins                                                               | 6.5       | A                |
| 3907600000 | Poly(ethylene terephthalate)                                               | 6.5       | A                |
| 3907700000 | Poly(lactic acid)                                                          | 6.5       | A                |
| 3907910000 | Unsaturated                                                                | 6.5       | A                |
| 3907991000 | Poly butylene terephthalate                                                | 6.5       | A                |
| 3907999000 | Other                                                                      | 6.5       | A                |
| 3908101000 | Polyamide-6                                                                | 6.5       | A                |
| 3908102000 | Polyamide-6,6                                                              | 6.5       | A                |
| 3908103000 | Polyamide-11, -12, -6,9, -6,10, -6,12                                      | 6.5       | A                |



| HSK 2015   | Description                                  | Base Rate | Staging Category |
|------------|----------------------------------------------|-----------|------------------|
| 3908900000 | Other                                        | 6.5       | A                |
| 3909101000 | Urea resins                                  | 6.5       | A                |
| 3909102000 | Thiourea resins                              | 6.5       | A                |
| 3909200000 | Melamine resins                              | 6.5       | A                |
| 3909300000 | Other amino-resins                           | 6.5       | A                |
| 3909400000 | Phenolic resins                              | 6.5       | A                |
| 3909500000 | Polyurethanes                                | 6.5       | A                |
| 3910001000 | For making semiconductor                     | 6.5       | A                |
| 3910009010 | Silicon oil                                  | 6.5       | A                |
| 3910009020 | Silicon rubber                               | 6.5       | A                |
| 3910009090 | Other                                        | 6.5       | A                |
| 3911101000 | Petroleum resins                             | 8         | A                |
| 3911102000 | Coumarone, indene or coumarone-indene resins | 8         | A                |
| 3911103000 | Polyterpenes                                 | 8         | A                |
| 3911901000 | Polysulphides                                | 6.5       | A                |
| 3911902000 | Polysulphones                                | 6.5       | A                |
| 3911903000 | Furan resin                                  | 6.5       | A                |
| 3911909000 | Other                                        | 6.5       | A                |
| 3912110000 | Non-plasticised                              | 5         | A                |
| 3912120000 | Plasticised                                  | 5         | A                |
| 3912200000 | Cellulose nitrates (including collodions)    | 6.5       | A                |
| 3912311000 | Sodium carboxymethyl cellulose               | 6.5       | A                |
| 3912319000 | Other                                        | 6.5       | A                |
| 3912391000 | Methyl cellulose                             | 6.5       | A                |
| 3912399000 | Other                                        | 6.5       | A                |
| 3912901000 | Regenerated cellulose                        | 6.5       | A                |
| 3912909000 | Other                                        | 6.5       | A                |
| 3913101000 | Sodium alginate                              | 6.5       | A                |
| 3913102000 | Propylene glycol alginate                    | 6.5       | A                |
| 3913109000 | Other                                        | 6.5       | A                |
| 3913901000 | Hardened proteins                            | 6.5       | A                |
| 3913902010 | Chlorinated rubber                           | 6.5       | A                |
| 3913902020 | Rubber hydrochloride                         | 6.5       | A                |
| 3913902030 | Oxidised rubber                              | 6.5       | A                |
| 3913902040 | Cyclised rubber                              | 6.5       | A                |
| 3913902090 | Other                                        | 6.5       | A                |

| HSK 2015   | Description                                             | Base Rate | Staging Category |
|------------|---------------------------------------------------------|-----------|------------------|
| 3913909010 | Dextran                                                 | 6.5       | A                |
| 3913909090 | Other                                                   | 6.5       | A                |
| 3914001000 | Cationic                                                | 6.5       | A                |
| 3914009000 | Other                                                   | 6.5       | A                |
| 3915101000 | Film, sheets, plates and foil before they became wastes | 6.5       | A                |
| 3915102000 | Pipes and hoses before they became wastes               | 6.5       | A                |
| 3915109000 | Other                                                   | 6.5       | A                |
| 3915200000 | Of polymers of styrene                                  | 6.5       | A                |
| 3915300000 | Of polymers of vinyl chloride                           | 6.5       | A                |
| 3915901000 | Of polymers of propylene                                | 6.5       | A                |
| 3915902000 | Of acrylic polymers                                     | 6.5       | A                |
| 3915903000 | Of polyacetals                                          | 6.5       | A                |
| 3915904000 | Of polycarbonates                                       | 6.5       | A                |
| 3915905000 | Of polyamides                                           | 6.5       | A                |
| 3915909000 | Other                                                   | 6.5       | A                |
| 3916100000 | Of polymers of ethylene                                 | 6.5       | A                |
| 3916200000 | Of polymers of vinyl chloride                           | 6.5       | A                |
| 3916901000 | Of polymers of styrene                                  | 6.5       | A                |
| 3916902000 | Of polymers of propylene                                | 6.5       | A                |
| 3916903000 | Of acrylic polymers                                     | 6.5       | A                |
| 3916904000 | Of polyamides                                           | 6.5       | A                |
| 3916909000 | Other                                                   | 6.5       | A                |
| 3917101000 | Of hardened protein                                     | 6.5       | A                |
| 3917102000 | Of cellulosic materials                                 | 6.5       | A                |
| 3917210000 | Of polymers of ethylene                                 | 6.5       | A                |
| 3917220000 | Of polymers of propylene                                | 6.5       | A                |
| 3917230000 | Of polymers of vinyl chloride                           | 6.5       | A                |
| 3917291000 | Of polymers of styrene                                  | 6.5       | A                |
| 3917292000 | Of polyamides                                           | 6.5       | A                |
| 3917299000 | Other                                                   | 6.5       | A                |
| 3917311000 | Of polymers of ethylene                                 | 6.5       | A                |
| 3917312000 | Of polymers of vinyl chloride                           | 6.5       | A                |
| 3917319000 | Other                                                   | 6.5       | A                |
| 3917321000 | Of polymers of ethylene                                 | 6.5       | A                |
| 3917322000 | Of polymers of vinyl chloride                           | 6.5       | A                |
| 3917329000 | Other                                                   | 6.5       | A                |

| HSK 2015   | Description                                                                              | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------|-----------|------------------|
| 3917331000 | Of polymers of ethylene                                                                  | 6.5       | A                |
| 3917332000 | Of polymers of vinyl chloride                                                            | 6.5       | A                |
| 3917339000 | Other                                                                                    | 6.5       | A                |
| 3917391000 | Of polymers of ethylene                                                                  | 6.5       | A                |
| 3917392000 | Of polymers of vinyl chloride                                                            | 6.5       | A                |
| 3917399000 | Other                                                                                    | 6.5       | A                |
| 3917400000 | Fittings                                                                                 | 6.5       | A                |
| 3918101000 | Of polyvinyl chloride                                                                    | 6.5       | A                |
| 3918102000 | Of copolymers of vinyl chloride and vinyl acetate                                        | 6.5       | A                |
| 3918109000 | Other                                                                                    | 6.5       | A                |
| 3918900000 | Of other plastics                                                                        | 6.5       | A                |
| 3919100000 | In rolls of a width not exceeding 20 cm                                                  | 6.5       | A                |
| 3919900000 | Other                                                                                    | 6.5       | A                |
| 3920100000 | Of polymers of ethylene                                                                  | 6.5       | A                |
| 3920200000 | Of polymers of propylene                                                                 | 6.5       | A                |
| 3920300000 | Of polymers of styrene                                                                   | 6.5       | A                |
| 3920430000 | Containing by weight not less than 6 % of plasticisers                                   | 6.5       | A                |
| 3920490000 | Other                                                                                    | 6.5       | A                |
| 3920510000 | Of poly(methyl methacrylate)                                                             | 6.5       | A                |
| 3920590000 | Other                                                                                    | 6.5       | A                |
| 3920610000 | Of polycarbonates                                                                        | 6.5       | A                |
| 3920620000 | Of poly(ethylene terephthalate)                                                          | 6.5       | A                |
| 3920630000 | Of unsaturated polyesters                                                                | 6.5       | A                |
| 3920690000 | Of other polyesters                                                                      | 6.5       | A                |
| 3920710000 | Of regenerated cellulose                                                                 | 6.5       | A                |
| 3920730000 | Of cellulose acetate                                                                     | 6.5       | A                |
| 3920791000 | Of vulcanised fibre                                                                      | 6.5       | A                |
| 3920799000 | Other                                                                                    | 6.5       | A                |
| 3920910000 | Of poly(vinyl butyral)                                                                   | 6.5       | A                |
| 3920920000 | Of polyamides                                                                            | 6.5       | A                |
| 3920930000 | Of amino-resins                                                                          | 6.5       | A                |
| 3920940000 | Of phenolic resins                                                                       | 6.5       | A                |
| 3920991000 | For aircrafts                                                                            | 6.5       | A                |
| 3920999010 | Polyimides film, for manufacturing Printed Circuit Board with the function of lead frame | 4         | A                |
| 3920999090 | Other                                                                                    | 6.5       | A                |

| HSK 2015   | Description                                    | Base Rate | Staging Category |
|------------|------------------------------------------------|-----------|------------------|
| 3921110000 | Of polymers of styrene                         | 6.5       | A                |
| 3921120000 | Of polymers of vinyl chloride                  | 6.5       | A                |
| 3921130000 | Of polyurethanes                               | 6.5       | A                |
| 3921140000 | Of regenerated cellulose                       | 6.5       | A                |
| 3921191010 | Separator, for manufacturing secondary battery | 4         | A                |
| 3921191090 | Other                                          | 6.5       | A                |
| 3921192010 | Separator, for manufacturing secondary battery | 4         | A                |
| 3921192090 | Other                                          | 6.5       | A                |
| 3921193010 | Of polymethyl methacrylate                     | 6.5       | A                |
| 3921193090 | Other                                          | 6.5       | A                |
| 3921194010 | Of polycarbonates                              | 6.5       | A                |
| 3921194020 | Of polyethylene terephthalate                  | 6.5       | A                |
| 3921194030 | Of unsaturated polyesters                      | 6.5       | A                |
| 3921194090 | Other                                          | 6.5       | A                |
| 3921195010 | Of vulcanised fibre                            | 6.5       | A                |
| 3921195020 | Of cellulose acetate                           | 6.5       | A                |
| 3921195090 | Other                                          | 6.5       | A                |
| 3921199010 | Of polyvinyl butyral                           | 6.5       | A                |
| 3921199020 | Of polyamides                                  | 6.5       | A                |
| 3921199030 | Of amino-resins                                | 6.5       | A                |
| 3921199040 | Of phenolic resins                             | 6.5       | A                |
| 3921199090 | Other                                          | 6.5       | A                |
| 3921901000 | Of polymers of ethylene                        | 6.5       | A                |
| 3921902000 | Of polymers of propylene                       | 6.5       | A                |
| 3921903000 | Of polymers of styrene                         | 6.5       | A                |
| 3921904010 | Rigid                                          | 6.5       | A                |
| 3921904020 | Flexible                                       | 6.5       | A                |
| 3921905010 | Of polymethyl methacrylate                     | 6.5       | A                |
| 3921905090 | Other                                          | 6.5       | A                |
| 3921906010 | Of polycarbonates                              | 6.5       | A                |
| 3921906020 | Of polyethylene terephthalate                  | 6.5       | A                |
| 3921906030 | Of unsaturated polyesters                      | 6.5       | A                |
| 3921906090 | Other                                          | 6.5       | A                |
| 3921907010 | Of regenerated cellulose                       | 6.5       | A                |
| 3921907020 | Of vulcanised fibre                            | 6.5       | A                |
| 3921907030 | Of cellulose acetate                           | 6.5       | A                |

| <b>HSK 2015</b> | <b>Description</b>                                                                  | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|-------------------------------------------------------------------------------------|------------------|-------------------------|
| 3921907090      | Other                                                                               | 6.5              | A                       |
| 3921909010      | Of polyvinyl butyral                                                                | 6.5              | A                       |
| 3921909020      | Of polyamides                                                                       | 6.5              | A                       |
| 3921909030      | Of amino-resins                                                                     | 6.5              | A                       |
| 3921909040      | Of phenolic resins                                                                  | 6.5              | A                       |
| 3921909050      | Of polyurethanes                                                                    | 6.5              | A                       |
| 3921909090      | Other                                                                               | 6.5              | A                       |
| 3922101000      | Baths and shower baths                                                              | 6.5              | A                       |
| 3922102000      | Wash-basins                                                                         | 6.5              | A                       |
| 3922103000      | Sinks                                                                               | 6.5              | A                       |
| 3922200000      | Lavatory seats and covers                                                           | 6.5              | A                       |
| 3922901000      | Bidets                                                                              | 6.5              | A                       |
| 3922909000      | Other                                                                               | 6.5              | A                       |
| 3923100000      | Boxes, cases, crates and similar articles                                           | 6.5              | A                       |
| 3923210000      | Of polymers of ethylene                                                             | 6.5              | B                       |
| 3923290000      | Of other plastics                                                                   | 6.5              | A                       |
| 3923300000      | Carboys, bottles, flasks and similar articles                                       | 6.5              | B                       |
| 3923400000      | Spools, cops, bobbins and similar supports                                          | 6.5              | A                       |
| 3923500000      | Stoppers, lids, caps and other closures                                             | 6.5              | B                       |
| 3923900000      | Other                                                                               | 6.5              | A                       |
| 3924100000      | Tableware and kitchenware                                                           | 6.5              | A                       |
| 3924901000      | Soap dishes and boxes                                                               | 6.5              | A                       |
| 3924902000      | Table cloths and other similar articles                                             | 6.5              | A                       |
| 3924909000      | Other                                                                               | 6.5              | A                       |
| 3925100000      | Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 ℓ       | 6.5              | A                       |
| 3925200000      | Doors, windows and their frames and thresholds for doors                            | 6.5              | A                       |
| 3925300000      | Shutters, blinds (including Venetian blinds) and similar articles and parts thereof | 6.5              | A                       |
| 3925900000      | Other                                                                               | 6.5              | A                       |
| 3926101000      | Pencil cases and erasers                                                            | 6.5              | A                       |
| 3926102000      | Binders                                                                             | 6.5              | A                       |
| 3926109000      | Other                                                                               | 6.5              | A                       |
| 3926200000      | Articles of apparel and clothing accessories (including gloves, mittens and mitts)  | 6.5              | A                       |

| HSK 2015   | Description                                                                                            | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------|-----------|------------------|
| 3926300000 | Fittings for furniture, coachwork or the like                                                          | 6.5       | A                |
| 3926400000 | Statuettes and other ornamental articles                                                               | 6.5       | A                |
| 3926901000 | Parts for use in machinery and mechanical appliances                                                   | 6.5       | B                |
| 3926902000 | Fans and hand screens non-mechanical; frames and handles therefor and parts of such frames and handles | 6.5       | A                |
| 3926903000 | Labels and tags                                                                                        | 6.5       | B                |
| 3926904000 | Adhesive tapes with case                                                                               | 6.5       | B                |
| 3926905000 | Frames for painting, photographs, mirrors and the like                                                 | 6.5       | A                |
| 3926906000 | Albums                                                                                                 | 6.5       | A                |
| 3926909000 | Other                                                                                                  | 6.5       | B                |
| 4001100000 | Natural rubber latex, whether or not pre-vulcanised                                                    | 0         | A                |
| 4001210000 | Smoked sheets                                                                                          | 0         | A                |
| 4001220000 | Technically specified natural rubber (TSNR)                                                            | 0         | A                |
| 4001290000 | Other                                                                                                  | 0         | A                |
| 4001301000 | Chicle gum                                                                                             | 2         | A                |
| 4001309000 | Other                                                                                                  | 2         | A                |
| 4002110000 | Latex                                                                                                  | 8         | A                |
| 4002190000 | Other                                                                                                  | 8         | A                |
| 4002201000 | Latex                                                                                                  | 8         | A                |
| 4002209000 | Other                                                                                                  | 8         | A                |
| 4002311000 | Latex                                                                                                  | 5         | A                |
| 4002319000 | Other                                                                                                  | 5         | A                |
| 4002391000 | Latex                                                                                                  | 5         | A                |
| 4002399010 | Of chlorinated-isobutene-isoprene rubber (CIIR)                                                        | 5         | A                |
| 4002399020 | Of brominated-isobutene-isoprene rubber (BIIR)                                                         | 5         | A                |
| 4002410000 | Latex                                                                                                  | 8         | A                |
| 4002490000 | Other                                                                                                  | 8         | A                |
| 4002510000 | Latex                                                                                                  | 8         | A                |
| 4002590000 | Other                                                                                                  | 8         | A                |
| 4002601000 | Latex                                                                                                  | 8         | A                |
| 4002609000 | Other                                                                                                  | 8         | A                |
| 4002701000 | Latex                                                                                                  | 8         | A                |
| 4002709000 | Other                                                                                                  | 8         | A                |

| HSK 2015   | Description                                                                                              | Base Rate | Staging Category |
|------------|----------------------------------------------------------------------------------------------------------|-----------|------------------|
| 4002801000 | Latex                                                                                                    | 8         | A                |
| 4002809000 | Other                                                                                                    | 8         | A                |
| 4002910000 | Latex                                                                                                    | 8         | A                |
| 4002991000 | Of carboxylated acrylonitrile-butadiene rubbers (XNBR)                                                   | 8         | A                |
| 4002992000 | Of acrylonitrile-isoprene rubbers (NIR)                                                                  | 8         | A                |
| 4002993000 | Thioplasts (TM)                                                                                          | 8         | A                |
| 4002999000 | Other                                                                                                    | 8         | A                |
| 4003000000 | Reclaimed rubber in primary forms or in plates, sheets or strip.                                         | 8         | A                |
| 4004000000 | Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom. | 3         | A                |
| 4005101000 | Plates, sheets and strip                                                                                 | 8         | A                |
| 4005109000 | Other                                                                                                    | 8         | A                |
| 4005200000 | Solutions; dispersions other than those of subheading 4005.10                                            | 8         | A                |
| 4005910000 | Plates, sheets and strip                                                                                 | 8         | A                |
| 4005991000 | Compounded rubber latex                                                                                  | 8         | A                |
| 4005999000 | Other                                                                                                    | 8         | A                |
| 4006100000 | "Camel-back" strips for retreading rubber tyres                                                          | 8         | A                |
| 4006901000 | Rubber rods                                                                                              | 8         | A                |
| 4006902000 | Rubber tubes                                                                                             | 8         | A                |
| 4006903000 | Rubber profile shapes                                                                                    | 8         | A                |
| 4006904000 | Rubber discs, rings and washers                                                                          | 8         | A                |
| 4006905000 | Rubber thread                                                                                            | 8         | A                |
| 4006909000 | Other                                                                                                    | 8         | A                |
| 4007001000 | Rubber thread                                                                                            | 5         | A                |
| 4007002000 | Rubber cord                                                                                              | 8         | A                |
| 4008111000 | Combined with textile fabrics for reinforcing purposes                                                   | 8         | A                |
| 4008119000 | Other                                                                                                    | 8         | A                |
| 4008191000 | Combined with textile fabrics for reinforcing purposes                                                   | 8         | A                |
| 4008199000 | Other                                                                                                    | 8         | A                |
| 4008211000 | Combined with textile fabrics for reinforcing purposes                                                   | 8         | A                |
| 4008219000 | Other                                                                                                    | 8         | A                |
| 4008291000 | Combined with textile fabrics for reinforcing purposes                                                   | 8         | A                |
| 4008299000 | Other                                                                                                    | 8         | A                |

| HSK 2015   | Description                                                                                                                                                   | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 4009110000 | Without fittings                                                                                                                                              | 8         | A                |
| 4009120000 | With fittings                                                                                                                                                 | 8         | A                |
| 4009210000 | Without fittings                                                                                                                                              | 8         | A                |
| 4009220000 | With fittings                                                                                                                                                 | 8         | A                |
| 4009310000 | Without fittings                                                                                                                                              | 8         | A                |
| 4009320000 | With fittings                                                                                                                                                 | 8         | A                |
| 4009410000 | Without fittings                                                                                                                                              | 8         | A                |
| 4009420000 | With fittings                                                                                                                                                 | 8         | A                |
| 4010110000 | Reinforced only with metal                                                                                                                                    | 8         | A                |
| 4010120000 | Reinforced only with textile materials                                                                                                                        | 8         | A                |
| 4010191000 | Reinforced only with plastics                                                                                                                                 | 8         | A                |
| 4010199000 | Other                                                                                                                                                         | 8         | A                |
| 4010310000 | Endless transmission belts of trapezoidal cross-section (V- belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm            | 8         | A                |
| 4010320000 | Endless transmission belts of trapezoidal cross-section (V- belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm | 8         | A                |
| 4010330000 | Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm            | 8         | A                |
| 4010340000 | Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm | 8         | A                |
| 4010350000 | Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm                                                               | 8         | A                |
| 4010360000 | Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm                                                              | 8         | A                |
| 4010390000 | Other                                                                                                                                                         | 8         | A                |
| 4011101000 | Of radial carcass                                                                                                                                             | 5         | A                |
| 4011102000 | Of biased carcass                                                                                                                                             | 5         | A                |
| 4011109000 | Other                                                                                                                                                         | 5         | A                |
| 4011201010 | For use on a rim measuring less than 49.53 cm in diameter                                                                                                     | 5         | A                |
| 4011201090 | Other                                                                                                                                                         | 5         | A                |
| 4011202010 | For use on a rim measuring less than 49.53 cm in diameter                                                                                                     | 5         | A                |



| <b>HSK 2015</b> | <b>Description</b>                                                                                                    | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|-----------------------------------------------------------------------------------------------------------------------|------------------|-------------------------|
| 4011202090      | Other                                                                                                                 | 5                | A                       |
| 4011209000      | Other                                                                                                                 | 5                | A                       |
| 4011300000      | Of a kind used on aircraft                                                                                            | 5                | A                       |
| 4011400000      | Of a kind used on motorcycles                                                                                         | 5                | A                       |
| 4011500000      | Of a kind used on bicycles                                                                                            | 5                | A                       |
| 4011610000      | Of a kind used on agricultural or forestry vehicles and machines                                                      | 5                | A                       |
| 4011620000      | Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm | 5                | A                       |
| 4011630000      | Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm     | 5                | A                       |
| 4011690000      | Other                                                                                                                 | 5                | A                       |
| 4011920000      | Of a kind used on agricultural or forestry vehicles and machines                                                      | 5                | A                       |
| 4011930000      | Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm | 5                | A                       |
| 4011940000      | Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm     | 5                | A                       |
| 4011990000      | Other                                                                                                                 | 5                | A                       |
| 4012110000      | Of a kind used on motor cars (including station wagons and racing cars)                                               | 8                | A                       |
| 4012120000      | Of a kind used on buses or lorries                                                                                    | 8                | A                       |
| 4012130000      | Of a kind used on aircraft                                                                                            | 5                | A                       |
| 4012190000      | Other                                                                                                                 | 8                | A                       |
| 4012201000      | Of a kind used on aircraft                                                                                            | 5                | A                       |
| 4012209010      | Of a kind used on motor cars (including station wagons and racing cars)                                               | 8                | A                       |
| 4012209020      | Of a kind used on buses or lorries                                                                                    | 8                | A                       |
| 4012209090      | Other                                                                                                                 | 8                | A                       |
| 4012901010      | Solid tyres                                                                                                           | 5                | A                       |
| 4012901020      | Cushion tyres                                                                                                         | 5                | A                       |
| 4012901030      | Tyre treads                                                                                                           | 5                | A                       |
| 4012901040      | Tyre flaps                                                                                                            | 5                | A                       |
| 4012909010      | Solid tyres                                                                                                           | 8                | A                       |
| 4012909020      | Cushion tyres                                                                                                         | 8                | A                       |
| 4012909030      | Tyre treads                                                                                                           | 8                | A                       |

| <b>HSK 2015</b> | <b>Description</b>                                                          | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|-----------------------------------------------------------------------------|------------------|-------------------------|
| 4012909040      | Tyre flaps                                                                  | 8                | A                       |
| 4012909090      | Other                                                                       | 8                | A                       |
| 4013101000      | Of a kind used on motor cars (including station wagons and racing cars)     | 8                | A                       |
| 4013102000      | Of a kind used on buses or lorries                                          | 8                | A                       |
| 4013200000      | Of a kind used on bicycles                                                  | 8                | A                       |
| 4013901000      | Of a kind used on aircraft                                                  | 5                | A                       |
| 4013909010      | Of a kind used on motorcycles or motor scooters                             | 8                | A                       |
| 4013909020      | Of a kind used on industrial vehicles or agricultural machinery             | 8                | A                       |
| 4013909090      | Other                                                                       | 8                | A                       |
| 4014100000      | Sheath contraceptives                                                       | 8                | A                       |
| 4014901000      | Teats                                                                       | 8                | A                       |
| 4014909000      | Other                                                                       | 8                | A                       |
| 4015110000      | Surgical                                                                    | 8                | A                       |
| 4015190000      | Other                                                                       | 8                | A                       |
| 4015901000      | Protective clothing for divers                                              | 8                | A                       |
| 4015902000      | Protective clothing for radiologists                                        | 8                | A                       |
| 4015909000      | Other                                                                       | 8                | A                       |
| 4016100000      | Of cellular rubber                                                          | 8                | A                       |
| 4016910000      | Floor coverings and mats                                                    | 8                | A                       |
| 4016920000      | Erasers                                                                     | 8                | A                       |
| 4016930000      | Gaskets, washers and other seals                                            | 8                | B                       |
| 4016940000      | Boat or dock fenders, whether or not inflatable                             | 8                | A                       |
| 4016951000      | Pneumatic mattresses                                                        | 8                | A                       |
| 4016952000      | Pillows                                                                     | 8                | A                       |
| 4016953000      | Cushions                                                                    | 8                | A                       |
| 4016959000      | Other                                                                       | 8                | A                       |
| 4016991010      | Parts of balloons, airships, flying machines, gliders, kites and rotochutes | 0                | A                       |
| 4016991090      | Other                                                                       | 8                | A                       |
| 4016992000      | Rubber bands                                                                | 8                | A                       |
| 4016993000      | Stoppers and rings for bottles                                              | 8                | A                       |
| 4016999000      | Other                                                                       | 8                | A                       |
| 4017001000      | Hard rubber                                                                 | 8                | A                       |
| 4017002000      | Articles of hard rubber                                                     | 8                | A                       |
| 4101201000      | Hides and skins, untanned                                                   | 0                | A                       |

| HSK 2015   | Description                                                                                         | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------------------------------------|-----------|------------------|
| 4101202000 | Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible | 3         | A                |
| 4101501011 | Cow hide                                                                                            | 0         | A                |
| 4101501012 | Steer hide                                                                                          | 0         | A                |
| 4101501013 | Ox hide                                                                                             | 0         | A                |
| 4101501014 | Bull hide                                                                                           | 0         | A                |
| 4101501019 | Other                                                                                               | 0         | A                |
| 4101501021 | Cow hide                                                                                            | 0         | A                |
| 4101501022 | Steer hide                                                                                          | 0         | A                |
| 4101501023 | Ox hide                                                                                             | 0         | A                |
| 4101501024 | Bull hide                                                                                           | 0         | A                |
| 4101501029 | Other                                                                                               | 0         | A                |
| 4101501090 | Other                                                                                               | 0         | A                |
| 4101502000 | Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible | 3         | A                |
| 4101901011 | Of calf skin                                                                                        | 0         | A                |
| 4101901019 | Other                                                                                               | 0         | A                |
| 4101901091 | Of calf skin                                                                                        | 0         | A                |
| 4101901099 | Other                                                                                               | 0         | A                |
| 4101902000 | Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible | 3         | A                |
| 4102100000 | With wool on                                                                                        | 0         | A                |
| 4102211000 | Hides and skins, untanned                                                                           | 0         | A                |
| 4102212000 | Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible | 3         | A                |
| 4102291000 | Hides and skins, untanned                                                                           | 0         | A                |
| 4102292000 | Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible | 3         | A                |
| 4103201010 | Of snake                                                                                            | 0         | A                |
| 4103201020 | Of lizard                                                                                           | 0         | A                |
| 4103201030 | Of crocodile                                                                                        | 0         | A                |
| 4103201090 | Other                                                                                               | 0         | A                |
| 4103202000 | Hides and skins, which have undergone a tanning (including pretanning) process which is reversible  | 3         | A                |
| 4103301000 | Hides and skins, untanned                                                                           | 0         | A                |
| 4103302000 | Hides and skins, which have undergone a tanning (including                                          | 3         | A                |

| HSK 2015   | Description                                                                                                                                                                            | Base Rate | Staging Category |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
|            | pretanning) process which is reversible                                                                                                                                                |           |                  |
| 4103901010 | Of eels                                                                                                                                                                                | 0         | A                |
| 4103901020 | Of kangaroo                                                                                                                                                                            | 0         | A                |
| 4103901030 | Of camels (including dromedaries)                                                                                                                                                      | 0         | A                |
| 4103901090 | Other                                                                                                                                                                                  | 0         | A                |
| 4103902010 | Of camels (including dromedaries)                                                                                                                                                      | 3         | A                |
| 4103902090 | Other                                                                                                                                                                                  | 3         | A                |
| 4104110000 | Full grains, unsplit; grain splits                                                                                                                                                     | 3         | A                |
| 4104190000 | Other                                                                                                                                                                                  | 3         | A                |
| 4104410000 | Full grains, unsplit; grain splits                                                                                                                                                     | 3         | A                |
| 4104490000 | Other                                                                                                                                                                                  | 3         | A                |
| 4105100000 | In the wet state (including wet-blue)                                                                                                                                                  | 3         | A                |
| 4105300000 | In the dry state (crust)                                                                                                                                                               | 3         | A                |
| 4106210000 | In the wet state (including wet-blue)                                                                                                                                                  | 3         | A                |
| 4106220000 | In the dry state (crust)                                                                                                                                                               | 3         | A                |
| 4106310000 | In the wet state (including wet-blue)                                                                                                                                                  | 5         | A                |
| 4106320000 | In the dry state (crust)                                                                                                                                                               | 5         | A                |
| 4106400000 | Of reptiles                                                                                                                                                                            | 5         | A                |
| 4106910000 | In the wet state (including wet-blue)                                                                                                                                                  | 5         | A                |
| 4106920000 | In the dry state (crust)                                                                                                                                                               | 5         | A                |
| 4107110000 | Full grains, unsplit                                                                                                                                                                   | 5         | A                |
| 4107120000 | Grain splits                                                                                                                                                                           | 5         | A                |
| 4107190000 | Other                                                                                                                                                                                  | 5         | A                |
| 4107910000 | Full grains, unsplit                                                                                                                                                                   | 5         | A                |
| 4107920000 | Grain splits                                                                                                                                                                           | 5         | A                |
| 4107990000 | Other                                                                                                                                                                                  | 5         | A                |
| 4112000000 | Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14. | 5         | A                |
| 4113100000 | Of goats or kids                                                                                                                                                                       | 5         | A                |
| 4113200000 | Of swine                                                                                                                                                                               | 5         | A                |
| 4113300000 | Of reptiles                                                                                                                                                                            | 5         | A                |
| 4113900000 | Other                                                                                                                                                                                  | 5         | A                |
| 4114100000 | Chamois (including combination chamois) leather                                                                                                                                        | 5         | A                |
| 4114201000 | Patent leather                                                                                                                                                                         | 5         | A                |

| HSK 2015   | Description                                                                                                                                        | Base Rate | Staging Category |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 4114202000 | Patent laminated leather                                                                                                                           | 5         | A                |
| 4114203000 | Metallised leather                                                                                                                                 | 5         | A                |
| 4115100000 | Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls                                   | 8         | A                |
| 4115200000 | Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour | 3         | A                |
| 4201001000 | Of reptile leather                                                                                                                                 | 8         | A                |
| 4201009010 | Saddles and saddle cloths                                                                                                                          | 8         | A                |
| 4201009020 | Traces                                                                                                                                             | 8         | A                |
| 4201009030 | Leads                                                                                                                                              | 8         | A                |
| 4201009040 | Muzzles                                                                                                                                            | 8         | A                |
| 4201009090 | Other                                                                                                                                              | 8         | A                |
| 4202111010 | Of snake                                                                                                                                           | 8         | A                |
| 4202111020 | Of lizard                                                                                                                                          | 8         | A                |
| 4202111030 | Of crocodile                                                                                                                                       | 8         | A                |
| 4202111040 | Of eels                                                                                                                                            | 8         | A                |
| 4202111050 | Of kangaroo                                                                                                                                        | 8         | A                |
| 4202111090 | Other                                                                                                                                              | 8         | A                |
| 4202112000 | Of composition leather                                                                                                                             | 8         | A                |
| 4202113000 | Of patent leather                                                                                                                                  | 8         | A                |
| 4202121010 | Of polyvinylchloride                                                                                                                               | 8         | A                |
| 4202121020 | Of polyurethane                                                                                                                                    | 8         | A                |
| 4202121090 | Other                                                                                                                                              | 8         | A                |
| 4202122000 | Of textile materials                                                                                                                               | 8         | A                |
| 4202191000 | Of paper board                                                                                                                                     | 8         | A                |
| 4202199000 | Other                                                                                                                                              | 8         | A                |
| 4202211010 | Of snake                                                                                                                                           | 8         | A                |
| 4202211020 | Of lizard                                                                                                                                          | 8         | A                |
| 4202211030 | Of crocodile                                                                                                                                       | 8         | A                |
| 4202211040 | Of eels                                                                                                                                            | 8         | A                |
| 4202211050 | Of kangaroo                                                                                                                                        | 8         | A                |
| 4202211090 | Other                                                                                                                                              | 8         | A                |
| 4202212000 | Of composition leather                                                                                                                             | 8         | A                |
| 4202213000 | Of patent leather                                                                                                                                  | 8         | A                |
| 4202221010 | Of polyvinylchloride                                                                                                                               | 8         | A                |

| <b>HSK 2015</b> | <b>Description</b>           | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|------------------------------|------------------|-------------------------|
| 4202221020      | Of polyurethane              | 8                | A                       |
| 4202221090      | Other                        | 8                | A                       |
| 4202222000      | Of textile materials         | 8                | A                       |
| 4202291000      | Of paper board               | 8                | A                       |
| 4202299000      | Other                        | 8                | A                       |
| 4202311010      | Of snake                     | 8                | A                       |
| 4202311020      | Of lizard                    | 8                | A                       |
| 4202311030      | Of crocodile                 | 8                | A                       |
| 4202311040      | Of eels                      | 8                | A                       |
| 4202311050      | Of kangaroo                  | 8                | A                       |
| 4202311090      | Other                        | 8                | A                       |
| 4202312000      | Of composition leather       | 8                | A                       |
| 4202313000      | Of patent leather            | 8                | A                       |
| 4202321010      | Of polyvinylchloride         | 8                | A                       |
| 4202321020      | Of polyurethane              | 8                | A                       |
| 4202321090      | Other                        | 8                | A                       |
| 4202322000      | Of textile materials         | 8                | A                       |
| 4202391000      | Of paper board               | 8                | A                       |
| 4202399000      | Other                        | 8                | A                       |
| 4202911010      | Of snake                     | 8                | A                       |
| 4202911020      | Of lizard                    | 8                | A                       |
| 4202911030      | Of crocodile                 | 8                | A                       |
| 4202911040      | Of eels                      | 8                | A                       |
| 4202911050      | Of kangaroo                  | 8                | A                       |
| 4202911090      | Other                        | 8                | A                       |
| 4202912000      | Of composition leather       | 8                | A                       |
| 4202913000      | Of patent leather            | 8                | A                       |
| 4202921010      | Of polyvinylchloride         | 8                | A                       |
| 4202921020      | Of polyurethane              | 8                | A                       |
| 4202921090      | Other                        | 8                | A                       |
| 4202922000      | Of textile materials         | 8                | A                       |
| 4202991000      | Of paper board               | 8                | A                       |
| 4202999000      | Other                        | 8                | A                       |
| 4203101010      | Coats                        | 13               | A                       |
| 4203101020      | Jackets, blazers and jumpers | 13               | A                       |
| 4203101050      | Vests                        | 13               | A                       |
| 4203101060      | Pants and trousers           | 13               | A                       |

| <b>HSK 2015</b> | <b>Description</b>           | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|------------------------------|------------------|-------------------------|
| 4203101070      | Skirts                       | 13               | A                       |
| 4203101080      | Overalls                     | 13               | A                       |
| 4203101090      | Other                        | 13               | A                       |
| 4203102010      | Coats                        | 13               | A                       |
| 4203102020      | Jackets, blazers and jumpers | 13               | A                       |
| 4203102050      | Vests                        | 13               | A                       |
| 4203102060      | Pants and trousers           | 13               | A                       |
| 4203102070      | Skirts                       | 13               | A                       |
| 4203102080      | Overalls                     | 13               | A                       |
| 4203102090      | Other                        | 13               | A                       |
| 4203103010      | Coats                        | 13               | A                       |
| 4203103020      | Jackets, blazers and jumpers | 13               | A                       |
| 4203103050      | Vests                        | 13               | A                       |
| 4203103060      | Pants and trousers           | 13               | A                       |
| 4203103070      | Skirts                       | 13               | A                       |
| 4203103080      | Overalls                     | 13               | A                       |
| 4203103090      | Other                        | 13               | A                       |
| 4203109010      | Coats                        | 13               | A                       |
| 4203109020      | Jackets, blazers and jumpers | 13               | A                       |
| 4203109050      | Vests                        | 13               | A                       |
| 4203109060      | Pants and trousers           | 13               | A                       |
| 4203109070      | Skirts                       | 13               | A                       |
| 4203109080      | Overalls                     | 13               | A                       |
| 4203109090      | Other                        | 13               | A                       |
| 4203211000      | Baseball glove               | 13               | A                       |
| 4203212000      | Golf glove                   | 13               | A                       |
| 4203213000      | Ski glove                    | 13               | A                       |
| 4203214000      | Motor cycle glove            | 13               | A                       |
| 4203215000      | Batting glove                | 13               | A                       |
| 4203216000      | Tennis glove                 | 13               | A                       |
| 4203217000      | Ice hockey glove             | 13               | A                       |
| 4203219000      | Other                        | 13               | A                       |
| 4203291000      | Working glove                | 13               | A                       |
| 4203292000      | Thermal glove                | 13               | A                       |
| 4203293000      | Driver's glove               | 13               | A                       |
| 4203299000      | Other                        | 13               | A                       |
| 4203301010      | Of snake                     | 13               | A                       |

| <b>HSK 2015</b> | <b>Description</b>                                                                                                                                                      | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------------------|
| 4203301020      | Of lizard                                                                                                                                                               | 13               | A                       |
| 4203301030      | Of crocodile                                                                                                                                                            | 13               | A                       |
| 4203301040      | Of eels                                                                                                                                                                 | 13               | A                       |
| 4203301090      | Other                                                                                                                                                                   | 13               | B                       |
| 4203309000      | Other                                                                                                                                                                   | 13               | A                       |
| 4203400000      | Other clothing accessories                                                                                                                                              | 13               | A                       |
| 4205001110      | Belts                                                                                                                                                                   | 8                | A                       |
| 4205001190      | Other                                                                                                                                                                   | 8                | A                       |
| 4205001900      | Other articles of leather                                                                                                                                               | 8                | A                       |
| 4205002110      | Belts                                                                                                                                                                   | 8                | A                       |
| 4205002190      | Other                                                                                                                                                                   | 8                | A                       |
| 4205002900      | Other articles of composition leather                                                                                                                                   | 8                | A                       |
| 4206001000      | Catgut                                                                                                                                                                  | 8                | A                       |
| 4206009000      | Other                                                                                                                                                                   | 8                | A                       |
| 4301100000      | Of mink, whole, with or without head, tail or paws                                                                                                                      | 3                | A                       |
| 4301300000      | Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws | 3                | A                       |
| 4301600000      | Of fox, whole, with or without head, tail or paws                                                                                                                       | 3                | A                       |
| 4301801000      | Of chinchila                                                                                                                                                            | 3                | A                       |
| 4301802000      | Of opossum                                                                                                                                                              | 3                | A                       |
| 4301803000      | Of raccoon                                                                                                                                                              | 3                | A                       |
| 4301804000      | Of coyote                                                                                                                                                               | 3                | A                       |
| 4301805000      | Of rabbit or hare                                                                                                                                                       | 3                | A                       |
| 4301806000      | Of musk-rat                                                                                                                                                             | 3                | A                       |
| 4301809000      | Other                                                                                                                                                                   | 3                | A                       |
| 4301900000      | Heads, tails, paws and other pieces or cuttings, suitable for furriers' use                                                                                             | 3                | A                       |
| 4302110000      | Of mink                                                                                                                                                                 | 5                | A                       |
| 4302191000      | Of beaver                                                                                                                                                               | 5                | A                       |
| 4302192000      | Of musk-rat                                                                                                                                                             | 5                | A                       |
| 4302193000      | Of fox                                                                                                                                                                  | 5                | A                       |
| 4302195000      | Of chinchila                                                                                                                                                            | 5                | A                       |
| 4302196000      | Of opossum                                                                                                                                                              | 5                | A                       |
| 4302197000      | Of raccoon                                                                                                                                                              | 5                | A                       |
| 4302198000      | Of coyote                                                                                                                                                               | 5                | A                       |



| HSK 2015   | Description                                                                                                                  | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 4302199010 | Of sheep                                                                                                                     | 5         | A                |
| 4302199020 | Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb | 5         | A                |
| 4302199090 | Other                                                                                                                        | 5         | A                |
| 4302201000 | Of mink                                                                                                                      | 5         | A                |
| 4302202000 | Of rabbit or hare                                                                                                            | 5         | A                |
| 4302203000 | Of beaver                                                                                                                    | 5         | A                |
| 4302204000 | Of musk-rat                                                                                                                  | 5         | A                |
| 4302205000 | Of fox                                                                                                                       | 5         | A                |
| 4302207000 | Of chinchila                                                                                                                 | 5         | A                |
| 4302209010 | Of opossum                                                                                                                   | 5         | A                |
| 4302209020 | Of raccoon                                                                                                                   | 5         | A                |
| 4302209030 | Of coyote                                                                                                                    | 5         | A                |
| 4302209090 | Other                                                                                                                        | 5         | A                |
| 4302300000 | Whole skins and pieces or cuttings thereof, assembled                                                                        | 5         | A                |
| 4303101100 | Of mink                                                                                                                      | 16        | A                |
| 4303101200 | Of rabbit or hare                                                                                                            | 16        | A                |
| 4303101300 | Of lamb                                                                                                                      | 16        | A                |
| 4303101400 | Of beaver                                                                                                                    | 16        | A                |
| 4303101500 | Of musk-rat                                                                                                                  | 16        | A                |
| 4303101600 | Of fox                                                                                                                       | 16        | A                |
| 4303101800 | Of chinchila                                                                                                                 | 16        | A                |
| 4303101910 | Of opossum                                                                                                                   | 16        | A                |
| 4303101920 | Of raccoon                                                                                                                   | 16        | A                |
| 4303101930 | Of coyote                                                                                                                    | 16        | A                |
| 4303101990 | Other                                                                                                                        | 16        | A                |
| 4303102100 | Of mink                                                                                                                      | 16        | A                |
| 4303102200 | Of rabbit or hare                                                                                                            | 16        | A                |
| 4303102300 | Of lamb                                                                                                                      | 16        | A                |
| 4303102400 | Of beaver                                                                                                                    | 16        | A                |
| 4303102500 | Of musk-rat                                                                                                                  | 16        | A                |
| 4303102600 | Of fox                                                                                                                       | 16        | A                |
| 4303102800 | Of chinchila                                                                                                                 | 16        | A                |
| 4303102910 | Of opossum                                                                                                                   | 16        | A                |
| 4303102920 | Of raccoon                                                                                                                   | 16        | A                |
| 4303102930 | Of coyote                                                                                                                    | 16        | A                |

| HSK 2015   | Description                                                              | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------|-----------|------------------|
| 4303102990 | Other                                                                    | 16        | A                |
| 4303900000 | Other                                                                    | 16        | A                |
| 4304001000 | Artificial fur                                                           | 8         | A                |
| 4304002000 | Articles of artificial fur                                               | 8         | A                |
| 4401100000 | Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms | 2         | A                |
| 4401210000 | Coniferous                                                               | 2         | A                |
| 4401221000 | For manufacturing pulp                                                   | 0         | A                |
| 4401229000 | Other                                                                    | 2         | A                |
| 4401310000 | Wood pellets                                                             | 2         | A                |
| 4401390000 | Other                                                                    | 2         | A                |
| 4402101000 | Agglomerated wood charcoal                                               | 2         | B                |
| 4402109000 | Other                                                                    | 2         | B                |
| 4402901000 | Agglomerated wood charcoal                                               | 2         | B                |
| 4402909000 | Other                                                                    | 2         | B                |
| 4403101000 | Tropical woods                                                           | 0         | A                |
| 4403102000 | Non-coniferous                                                           | 0         | A                |
| 4403109000 | Coniferous                                                               | 0         | A                |
| 4403201000 | Cedar                                                                    | 0         | A                |
| 4403202000 | Oregon pine                                                              | 0         | A                |
| 4403203000 | Red pine                                                                 | 0         | A                |
| 4403204000 | White wood or fir                                                        | 0         | A                |
| 4403205000 | Larch                                                                    | 0         | A                |
| 4403207000 | Spruce                                                                   | 0         | A                |
| 4403208000 | Radiata pine                                                             | 0         | A                |
| 4403209000 | Other                                                                    | 0         | A                |
| 4403410000 | Dark Red Meranti, Light Red Meranti and Meranti Bakau                    | 0         | A                |
| 4403491000 | White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan        | 0         | A                |
| 4403492000 | Keruing, Ramin, Kapur, Teak, Jongkong, Merbau, Jelutong and Kempas       | 0         | A                |
| 4403493000 | Okoume', Obeche, Sapelli, Sipo, Acajou d'Afrique, Makore and Iroko       | 0         | A                |
| 4403494000 | Tiama, Mansonia, Ilomba, Dibetou, Limba and Azobe'                       | 0         | A                |
| 4403495000 | Mahogany and Balsa                                                       | 0         | A                |
| 4403499000 | Other                                                                    | 0         | A                |
| 4403910000 | Of oak (Quercus spp.)                                                    | 0         | A                |

| <b>HSK 2015</b> | <b>Description</b>        | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|---------------------------|------------------|-------------------------|
| 4403920000      | Of beech (Fagus spp.)     | 0                | A                       |
| 4403991010      | Rosewood                  | 0                | A                       |
| 4403991020      | Ebonywood                 | 0                | A                       |
| 4403991040      | Ash                       | 0                | A                       |
| 4403991050      | Walnut                    | 0                | A                       |
| 4403991090      | Other                     | 0                | A                       |
| 4403992000      | Lignum vitae              | 0                | A                       |
| 4403993010      | Aspen                     | 0                | A                       |
| 4403993020      | Poplar                    | 0                | A                       |
| 4403993030      | Maple                     | 0                | A                       |
| 4403993040      | Elm                       | 0                | A                       |
| 4403993050      | Birch                     | 0                | A                       |
| 4403993060      | Basswood                  | 0                | A                       |
| 4403994000      | Paulownia                 | 0                | A                       |
| 4403999011      | Malas                     | 0                | A                       |
| 4403999012      | Taun                      | 0                | A                       |
| 4403999019      | Other                     | 0                | A                       |
| 4403999090      | Other                     | 0                | A                       |
| 4404100000      | Coniferous                | 5                | C                       |
| 4404200000      | Non-coniferous            | 5                | C                       |
| 4405000000      | Wood wool; wood flour.    | 5                | C                       |
| 4406100000      | Not impregnated           | 5                | C                       |
| 4406900000      | Other                     | 5                | C                       |
| 4407101000      | Cedar                     | 5                | C                       |
| 4407102010      | Douglas-fir               | 5                | C                       |
| 4407102020      | Hemlock                   | 5                | C                       |
| 4407102090      | Other                     | 5                | C                       |
| 4407103000      | Red pine                  | 5                | C                       |
| 4407104000      | White wood or fir         | 5                | C                       |
| 4407105000      | Larch                     | 5                | C                       |
| 4407107000      | Spruce                    | 5                | C                       |
| 4407108000      | Radiata pine              | 5                | C                       |
| 4407109010      | Retinispora               | 5                | C                       |
| 4407109090      | Other                     | 5                | C                       |
| 4407210000      | Mahogany (Swietenia spp.) | 5                | C                       |
| 4407220000      | Virola, Imbuia and Balsa  | 5                | C                       |

| HSK 2015   | Description                                                                                       | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------------|-----------|------------------|
| 4407250000 | Dark Red Meranti, Light Red Meranti and Meranti Bakau                                             | 5         | C                |
| 4407260000 | White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan                                 | 5         | C                |
| 4407270000 | Sapelli                                                                                           | 5         | C                |
| 4407280000 | Iroko                                                                                             | 5         | C                |
| 4407291000 | Keruing, Ramin, Kapur, Jongkong, Merbau, Jelutong and Kempas                                      | 5         | C                |
| 4407292000 | Teak                                                                                              | 5         | C                |
| 4407293000 | Okoume, Obeche, Sipo, Acajou, d'afrique, Makore, Tiama, Mansonia, Ilomba, Dibetou Limba and Azobe | 5         | C                |
| 4407299000 | Other                                                                                             | 5         | C                |
| 4407910000 | Of oak (Quercus spp.)                                                                             | 5         | C                |
| 4407920000 | Of beech (Fagus spp.)                                                                             | 5         | C                |
| 4407930000 | Of maple (Acer spp.)                                                                              | 5         | C                |
| 4407940000 | Of cherry (Prunus spp.)                                                                           | 5         | C                |
| 4407950000 | Of ash (Fraxinus spp.)                                                                            | 5         | C                |
| 4407991010 | Rosewood                                                                                          | 5         | C                |
| 4407991020 | Ebonywood                                                                                         | 5         | C                |
| 4407991040 | Walnut                                                                                            | 5         | C                |
| 4407991090 | Other                                                                                             | 5         | C                |
| 4407992000 | Lignum vitae                                                                                      | 5         | C                |
| 4407993010 | Aspen                                                                                             | 5         | C                |
| 4407993020 | Poplar                                                                                            | 5         | C                |
| 4407993040 | Elm                                                                                               | 5         | C                |
| 4407993050 | Birch                                                                                             | 5         | C                |
| 4407993060 | Basswood                                                                                          | 5         | C                |
| 4407994000 | Paulownia                                                                                         | 5         | C                |
| 4407999010 | Tropical woods, not specified in the foregoing                                                    | 5         | C                |
| 4407999090 | Other                                                                                             | 5         | C                |
| 4408106000 | For veneering obtained by slicing laminated wood or for other similar laminated wood              | 8         | C                |
| 4408109100 | For manufacturing plywood                                                                         | 2         | A                |
| 4408109200 | Patterned veneer                                                                                  | 3         | C                |
| 4408109910 | Cedar                                                                                             | 5         | C                |
| 4408109920 | Oregon pine                                                                                       | 5         | C                |
| 4408109930 | Red pine                                                                                          | 5         | C                |
| 4408109940 | White wood or fir                                                                                 | 5         | C                |

| HSK 2015   | Description                                                                          | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------|-----------|------------------|
| 4408109950 | Larch                                                                                | 5         | C                |
| 4408109960 | Spruce                                                                               | 5         | C                |
| 4408109970 | Radiata pine                                                                         | 5         | C                |
| 4408109990 | Other                                                                                | 5         | C                |
| 4408313000 | For veneering obtained by slicing laminated wood or for other similar laminated wood | 8         | C                |
| 4408319011 | For manufacturing plywood                                                            | 2         | A                |
| 4408319012 | Patterned veneer                                                                     | 3         | C                |
| 4408319019 | Other                                                                                | 5         | C                |
| 4408319021 | For manufacturing plywood                                                            | 2         | A                |
| 4408319022 | Patterned veneer                                                                     | 3         | C                |
| 4408319029 | Other                                                                                | 5         | C                |
| 4408396000 | For veneering obtained by slicing laminated wood or for other similar laminated wood | 8         | C                |
| 4408399011 | For manufacturing plywood                                                            | 2         | A                |
| 4408399012 | Patterned veneer                                                                     | 3         | C                |
| 4408399019 | Other                                                                                | 5         | C                |
| 4408399021 | For manufacturing plywood                                                            | 2         | A                |
| 4408399022 | Patterned veneer                                                                     | 3         | C                |
| 4408399029 | Other                                                                                | 5         | C                |
| 4408399031 | For manufacturing plywood                                                            | 2         | A                |
| 4408399032 | Patterned veneer                                                                     | 3         | C                |
| 4408399039 | Other                                                                                | 5         | C                |
| 4408399041 | For manufacturing plywood                                                            | 2         | A                |
| 4408399042 | Patterned veneer                                                                     | 3         | C                |
| 4408399049 | Other                                                                                | 5         | C                |
| 4408399051 | For manufacturing plywood                                                            | 2         | A                |
| 4408399052 | Patterned veneer                                                                     | 3         | C                |
| 4408399059 | Other                                                                                | 5         | C                |
| 4408399091 | For manufacturing plywood                                                            | 2         | A                |
| 4408399092 | Patterned veneer                                                                     | 3         | C                |
| 4408399099 | Other                                                                                | 5         | C                |
| 4408901000 | For veneering obtained by slicing laminated wood or for other similar laminated wood | 8         | C                |
| 4408909150 | For manufacturing plywood                                                            | 2         | A                |
| 4408909160 | Patterned veneer                                                                     | 3         | C                |
| 4408909191 | Rosewood                                                                             | 5         | C                |

| <b>HSK 2015</b> | <b>Description</b>                                    | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|-------------------------------------------------------|------------------|-------------------------|
| 4408909192      | Ebonywood                                             | 5                | C                       |
| 4408909193      | Ash                                                   | 5                | C                       |
| 4408909194      | Walnut                                                | 5                | C                       |
| 4408909195      | Oak                                                   | 5                | C                       |
| 4408909199      | Other                                                 | 5                | C                       |
| 4408909210      | For manufacturing plywood                             | 2                | A                       |
| 4408909220      | Patterned veneer                                      | 3                | C                       |
| 4408909290      | Other                                                 | 5                | C                       |
| 4408909370      | For manufacturing plywood                             | 2                | A                       |
| 4408909380      | Patterned veneer                                      | 3                | C                       |
| 4408909391      | Aspen                                                 | 5                | C                       |
| 4408909392      | Poplar                                                | 5                | C                       |
| 4408909393      | Maple                                                 | 5                | C                       |
| 4408909394      | Elm                                                   | 5                | C                       |
| 4408909395      | Birch                                                 | 5                | C                       |
| 4408909396      | Basswood                                              | 5                | C                       |
| 4408909410      | For manufacturing plywood                             | 2                | A                       |
| 4408909420      | Patterned veneer                                      | 3                | C                       |
| 4408909490      | Other                                                 | 5                | C                       |
| 4408909912      | For manufacturing plywood                             | 2                | A                       |
| 4408909913      | Patterned veneer                                      | 3                | C                       |
| 4408909914      | Baboen                                                | 5                | C                       |
| 4408909919      | Other                                                 | 5                | C                       |
| 4408909991      | For manufacturing plywood                             | 2                | A                       |
| 4408909992      | Patterned veneer                                      | 3                | C                       |
| 4408909999      | Other                                                 | 5                | C                       |
| 4409101000      | Siding                                                | 8                | E                       |
| 4409102000      | Flooring                                              | 8                | E                       |
| 4409109000      | Other                                                 | 8                | E                       |
| 4409210000      | Of bamboo                                             | 8                | E                       |
| 4409291000      | Siding                                                | 8                | E                       |
| 4409292000      | Flooring                                              | 8                | E                       |
| 4409299000      | Other                                                 | 8                | E                       |
| 4410111000      | Unworked or not further worked than sanded            | 8                | E                       |
| 4410112000      | Surface-covered with melamine-impregnated paper       | 8                | E                       |
| 4410113000      | Surface-covered with decorative laminates of plastics | 8                | E                       |

| HSK 2015   | Description                                           | Base Rate | Staging Category |
|------------|-------------------------------------------------------|-----------|------------------|
| 4410119000 | Other                                                 | 8         | E                |
| 4410121000 | Unworked or not further worked than sanded            | 8         | E                |
| 4410129000 | Other                                                 | 8         | E                |
| 4410191010 | Unworked or not further worked than sanded            | 8         | E                |
| 4410191090 | Other                                                 | 8         | E                |
| 4410199010 | Unworked or not further worked than sanded            | 8         | E                |
| 4410199020 | Surface-covered with melamine-impregnated paper       | 8         | E                |
| 4410199030 | Surface-covered with decorative laminates of plastics | 8         | E                |
| 4410199090 | Other                                                 | 8         | E                |
| 4410900000 | Other                                                 | 8         | D                |
| 4411121000 | Not mechanically worked or surface covered            | 8         | E                |
| 4411122000 | Mechanically worked or surface covered                | 8         | E                |
| 4411129000 | Other                                                 | 8         | E                |
| 4411131000 | Not mechanically worked or surface covered            | 8         | E                |
| 4411132000 | Mechanically worked or surface covered                | 8         | E                |
| 4411139000 | Other                                                 | 8         | E                |
| 4411141000 | Not mechanically worked or surface covered            | 8         | E                |
| 4411142010 | Floor board                                           | 8         | E                |
| 4411142090 | Other                                                 | 8         | E                |
| 4411149000 | Other                                                 | 8         | E                |
| 4411921000 | Not mechanically worked or surface covered            | 8         | E                |
| 4411922010 | Floor board                                           | 8         | E                |
| 4411922090 | Other                                                 | 8         | E                |
| 4411929000 | Other                                                 | 8         | E                |
| 4411931000 | Not mechanically worked or surface covered            | 8         | E                |
| 4411932010 | Floor board                                           | 8         | E                |
| 4411932090 | Other                                                 | 8         | E                |
| 4411939000 | Other                                                 | 8         | E                |
| 4411941000 | Not mechanically worked or surface covered            | 8         | E                |
| 4411949000 | Other                                                 | 8         | E                |
| 4412101010 | Of a thickness less than 6 mm                         | 8         | E                |
| 4412101020 | Of a thickness not less than 6 mm                     | 8         | E                |

| HSK 2015   | Description                                                                         | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------|-----------|------------------|
| 4412102000 | Floor board                                                                         | 8         | E                |
| 4412109010 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 8         | E                |
| 4412109090 | Other                                                                               | 8         | E                |
| 4412311000 | Of a thickness less than 3.2 mm                                                     | 8         | E                |
| 4412312000 | Of a thickness less than 4 mm but not less than 3.2 mm                              | 8         | E                |
| 4412313000 | Of a thickness less than 6 mm but not less than 4 mm                                | 8         | E                |
| 4412314010 | Of a thickness less than 8mm but not less than 6mm                                  | 10        | E                |
| 4412314020 | Of a thickness less than 10mm but not less than 8mm                                 | 10        | E                |
| 4412315000 | Of a thickness less than 12 mm but not less than 10 mm                              | 10        | E                |
| 4412316000 | Of a thickness less than 15 mm but not less than 12 mm                              | 10        | E                |
| 4412317000 | Of a thickness not less than 15 mm                                                  | 10        | E                |
| 4412321000 | Of a thickness less than 3.2 mm                                                     | 8         | E                |
| 4412322000 | Of a thickness less than 4 mm but not less than 3.2 mm                              | 8         | E                |
| 4412323000 | Of a thickness less than 6 mm but not less than 4 mm                                | 8         | E                |
| 4412324010 | Of a thickness less than 8mm but not less than 6mm                                  | 10        | E                |
| 4412324020 | Of a thickness less than 10mm but not less than 8mm                                 | 10        | E                |
| 4412325000 | Of a thickness less than 12 mm but not less than 10 mm                              | 10        | E                |
| 4412326000 | Of a thickness less than 15 mm but not less than 12 mm                              | 10        | E                |
| 4412327000 | Of a thickness not less than 15 mm                                                  | 10        | E                |
| 4412391010 | Of a thickness less than 6 mm                                                       | 8         | E                |
| 4412391090 | Other                                                                               | 10        | E                |
| 4412399010 | Of a thickness less than 6 mm                                                       | 8         | E                |
| 4412399090 | Other                                                                               | 10        | E                |
| 4412941000 | Blockboard                                                                          | 8         | E                |
| 4412942000 | Laminboard                                                                          | 8         | E                |
| 4412943000 | Battenboard                                                                         | 8         | E                |
| 4412991011 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10        | E                |
| 4412991019 | Other                                                                               | 8         | E                |
| 4412991021 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10        | E                |
| 4412991029 | Other                                                                               | 8         | E                |



| HSK 2015   | Description                                                                                          | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------------------|-----------|------------------|
| 4412991031 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness                  | 10        | E                |
| 4412991039 | Other                                                                                                | 8         | E                |
| 4412991041 | Floor board, of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness     | 10        | E                |
| 4412991042 | Floor board, other                                                                                   | 8         | E                |
| 4412991043 | Other, of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness           | 10        | E                |
| 4412991049 | Other                                                                                                | 8         | E                |
| 4412992010 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness                  | 10        | E                |
| 4412992090 | Other                                                                                                | 8         | E                |
| 4412993010 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness                  | 10        | E                |
| 4412993090 | Other                                                                                                | 8         | E                |
| 4412999111 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness                  | 10        | E                |
| 4412999119 | Other                                                                                                | 8         | E                |
| 4412999191 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness                  | 10        | E                |
| 4412999199 | Other                                                                                                | 8         | E                |
| 4412999211 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness                  | 10        | E                |
| 4412999219 | Other                                                                                                | 8         | E                |
| 4412999291 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness                  | 10        | E                |
| 4412999299 | Other                                                                                                | 8         | E                |
| 4413000000 | Densified wood, in blocks, plates, strips or profile shapes.                                         | 8         | E                |
| 4414000000 | Wooden frames for paintings, photographs, mirrors or similar objects.                                | 8         | E                |
| 4415100000 | Cases, boxes, crates, drums and similar packings; cable-drums                                        | 8         | E                |
| 4415200000 | Pallets, box pallets and other load boards; pallet collars                                           | 8         | D                |
| 4416000000 | Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves. | 8         | E                |
| 4417000000 | Tools, tool bodies, tool handles, broom or brush bodies and handles,                                 | 8         | E                |

| HSK 2015   | Description                                                | Base Rate | Staging Category |
|------------|------------------------------------------------------------|-----------|------------------|
|            | of wood; boot or shoe lasts and trees, of wood.            |           |                  |
| 4418100000 | Windows, French-windows and their frames                   | 8         | D                |
| 4418200000 | Doors and their frames and thresholds                      | 8         | E                |
| 4418400000 | Shuttering for concrete constructional work                | 8         | E                |
| 4418500000 | Shingles and shakes                                        | 8         | E                |
| 4418600000 | Posts and beams                                            | 8         | E                |
| 4418711000 | Parquet panels                                             | 8         | E                |
| 4418719000 | Other                                                      | 8         | E                |
| 4418721000 | Parquet panels                                             | 8         | E                |
| 4418729000 | Other                                                      | 8         | E                |
| 4418791000 | Parquet panels                                             | 8         | E                |
| 4418799000 | Other                                                      | 8         | E                |
| 4418901000 | Cellular wood panels                                       | 8         | E                |
| 4418909000 | Other                                                      | 8         | E                |
| 4419001000 | Bowls                                                      | 8         | E                |
| 4419002010 | Of bamboo                                                  | 8         | E                |
| 4419002090 | Other                                                      | 8         | E                |
| 4419009000 | Other                                                      | 8         | E                |
| 4420101000 | Statuettes                                                 | 8         | E                |
| 4420109000 | Other                                                      | 8         | E                |
| 4420901000 | Wood marquetry and inlaid wood                             | 8         | E                |
| 4420902010 | Cigarette caskets or case                                  | 8         | E                |
| 4420902020 | Jewellery casket or case                                   | 8         | E                |
| 4420902030 | Other articles of furniture, not falling within Chapter 94 | 8         | E                |
| 4420902090 | Other                                                      | 8         | E                |
| 4420909010 | Cigarette, jewellery casket or case                        | 8         | E                |
| 4420909020 | Other articles of furniture, not falling within Chapter 94 | 8         | E                |
| 4420909090 | Other                                                      | 8         | E                |
| 4421100000 | Clothes hangers                                            | 8         | E                |
| 4421901010 | Bobbins                                                    | 8         | E                |
| 4421901090 | Other                                                      | 8         | E                |
| 4421902000 | Match splints; wooden pegs or pins for footwear            | 8         | E                |
| 4421903000 | Toothpick                                                  | 8         | E                |
| 4421904000 | Wood paving blocks                                         | 8         | E                |

| HSK 2015   | Description                                                                                                                                                           | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 4421905000 | Fans and hand screens, nonmechanical; frames and handles therefor and parts of such frames and handles                                                                | 8         | E                |
| 4421909000 | Other                                                                                                                                                                 | 8         | E                |
| 4501100000 | Natural cork, raw or simply prepared                                                                                                                                  | 8         | E                |
| 4501900000 | Other                                                                                                                                                                 | 8         | E                |
| 4502000000 | Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers). | 8         | E                |
| 4503100000 | Corks and stoppers                                                                                                                                                    | 8         | E                |
| 4503900000 | Other                                                                                                                                                                 | 8         | E                |
| 4504100000 | Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs                                                                                | 8         | E                |
| 4504900000 | Other                                                                                                                                                                 | 8         | E                |
| 4601211000 | Mats and matting                                                                                                                                                      | 8         | A                |
| 4601212000 | Screens                                                                                                                                                               | 8         | A                |
| 4601221000 | Mats and matting                                                                                                                                                      | 8         | A                |
| 4601222000 | Screens                                                                                                                                                               | 8         | A                |
| 4601291000 | Mats and matting                                                                                                                                                      | 8         | A                |
| 4601292000 | Screens                                                                                                                                                               | 8         | A                |
| 4601921000 | Eunjukbaljang (of width less than 35 cm)                                                                                                                              | 8         | A                |
| 4601929000 | Other                                                                                                                                                                 | 8         | A                |
| 4601930000 | Of rattan                                                                                                                                                             | 8         | A                |
| 4601941000 | Eunjukbaljang (of width less than 35 cm)                                                                                                                              | 8         | A                |
| 4601949000 | Other                                                                                                                                                                 | 8         | A                |
| 4601991000 | Articles in sheets plaited with plastics                                                                                                                              | 8         | A                |
| 4601999000 | Other                                                                                                                                                                 | 8         | A                |
| 4602111000 | Basket                                                                                                                                                                | 8         | E                |
| 4602112000 | Trays, dishes and other similar kitchen or tablewares                                                                                                                 | 8         | E                |
| 4602119000 | Other                                                                                                                                                                 | 8         | E                |
| 4602120000 | Of rattan                                                                                                                                                             | 8         | E                |
| 4602191000 | Articles of rush                                                                                                                                                      | 8         | A                |
| 4602199000 | Other                                                                                                                                                                 | 8         | A                |
| 4602900000 | Other                                                                                                                                                                 | 8         | A                |
| 4701001000 | Unbleached                                                                                                                                                            | 0         | A                |

| HSK 2015   | Description                                                                                                       | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 4701002000 | Semi-bleached or bleached                                                                                         | 0         | A                |
| 4702000000 | Chemical wood pulp, dissolving grades.                                                                            | 0         | A                |
| 4703110000 | Coniferous                                                                                                        | 0         | A                |
| 4703190000 | Non-coniferous                                                                                                    | 0         | A                |
| 4703211000 | Semi-bleached                                                                                                     | 0         | A                |
| 4703212000 | Bleached                                                                                                          | 0         | A                |
| 4703291000 | Semi-bleached                                                                                                     | 0         | A                |
| 4703292000 | Bleached                                                                                                          | 0         | A                |
| 4704110000 | Coniferous                                                                                                        | 0         | A                |
| 4704190000 | Non-coniferous                                                                                                    | 0         | A                |
| 4704210000 | Coniferous                                                                                                        | 0         | A                |
| 4704290000 | Non-coniferous                                                                                                    | 0         | A                |
| 4705000000 | Wood pulp obtained by a combination of mechanical and chemical pulping processes.                                 | 0         | A                |
| 4706100000 | Cotton linters pulp                                                                                               | 0         | A                |
| 4706200000 | Pulps of fibres derived from recovered (waste and scrap) paper or paperboard                                      | 0         | A                |
| 4706301000 | Mechanical                                                                                                        | 0         | A                |
| 4706302000 | Chemical                                                                                                          | 0         | A                |
| 4706303000 | Semi-chemical                                                                                                     | 0         | A                |
| 4706911000 | Unbleached                                                                                                        | 0         | A                |
| 4706912000 | Semi-bleached or bleached                                                                                         | 0         | A                |
| 4706921000 | Unbleached                                                                                                        | 0         | A                |
| 4706922000 | Semi-bleached or bleached                                                                                         | 0         | A                |
| 4706931000 | Unbleached                                                                                                        | 0         | A                |
| 4706932000 | Semi-bleached or bleached                                                                                         | 0         | A                |
| 4707100000 | Unbleached kraft paper or paperboard or corrugated paper or paperboard                                            | 0         | A                |
| 4707200000 | Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass                         | 0         | A                |
| 4707300000 | Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter) | 0         | A                |
| 4707900000 | Other, including unsorted waste and scrap                                                                         | 0         | A                |
| 4801000000 | Newsprint, in rolls or sheets.                                                                                    | 0         | A                |
| 4802100000 | Hand-made paper and paperboard                                                                                    | 0         | A                |

| HSK 2015   | Description                                                                                                                | Base Rate | Staging Category |
|------------|----------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 4802200000 | Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard | 0         | A                |
| 4802400000 | Wallpaper base                                                                                                             | 0         | A                |
| 4802541010 | Multi-ply paper and paperboard, bleached each layer                                                                        | 0         | A                |
| 4802541090 | Other                                                                                                                      | 0         | A                |
| 4802549010 | Multi-ply paper and paperboard, bleached each layer                                                                        | 0         | A                |
| 4802549090 | Other                                                                                                                      | 0         | A                |
| 4802551010 | Multi-ply paper and paperboard, bleached each layer                                                                        | 0         | A                |
| 4802551020 | Copy or duplicating paper                                                                                                  | 0         | A                |
| 4802551030 | Business machine paper and continuous forms bond(including Optical Mark Reading paper and Optical Character Reading paper) | 0         | A                |
| 4802551040 | Fancy paper                                                                                                                | 0         | A                |
| 4802551090 | Other                                                                                                                      | 0         | A                |
| 4802559010 | Multi-ply paper and paperboard, bleached each layer                                                                        | 0         | A                |
| 4802559090 | Other                                                                                                                      | 0         | A                |
| 4802561010 | Multi-ply paper and paperboard, bleached each layer                                                                        | 0         | A                |
| 4802561020 | Copy or duplicating paper                                                                                                  | 0         | A                |
| 4802561030 | Business machine paper and continuous forms bond(including OMR paper and OCR paper)                                        | 0         | A                |
| 4802561040 | Fancy paper                                                                                                                | 0         | A                |
| 4802561090 | Other                                                                                                                      | 0         | A                |
| 4802569010 | Multi-ply paper and paperboard, bleached each layer                                                                        | 0         | A                |
| 4802569090 | Other                                                                                                                      | 0         | A                |
| 4802571010 | Multi-ply paper and paperboard, bleached each layer                                                                        | 0         | A                |
| 4802571020 | Copy or duplicating paper                                                                                                  | 0         | A                |
| 4802571030 | Business machine paper and continuous forms bond(including OMR paper and OCR paper)                                        | 0         | A                |
| 4802571040 | Fancy paper                                                                                                                | 0         | A                |
| 4802571090 | Other                                                                                                                      | 0         | A                |
| 4802579010 | Multi-ply paper and paperboard, bleached each layer                                                                        | 0         | A                |
| 4802579090 | Other                                                                                                                      | 0         | A                |
| 4802581010 | Multi-ply paper and paperboard, bleached each layer                                                                        | 0         | A                |
| 4802581020 | Fancy paper                                                                                                                | 0         | A                |

| <b>HSK 2015</b> | <b>Description</b>                                                                  | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|-------------------------------------------------------------------------------------|------------------|-------------------------|
| 4802581090      | Other                                                                               | 0                | A                       |
| 4802582010      | Multi-ply paper and paperboard, bleached each layer                                 | 0                | A                       |
| 4802582090      | Other                                                                               | 0                | A                       |
| 4802589010      | Multi-ply paper and paperboard, bleached each layer                                 | 0                | A                       |
| 4802589090      | Other                                                                               | 0                | A                       |
| 4802611010      | Multi-ply paper and paperboard, bleached each layer                                 | 0                | A                       |
| 4802611020      | Copy or duplicating paper                                                           | 0                | A                       |
| 4802611030      | Business machine paper and continuous forms bond(including OMR paper and OCR paper) | 0                | A                       |
| 4802611040      | Fancy paper                                                                         | 0                | A                       |
| 4802611090      | Other                                                                               | 0                | A                       |
| 4802619010      | Multi-ply paper and paperboard, bleached each layer                                 | 0                | A                       |
| 4802619090      | Other                                                                               | 0                | A                       |
| 4802621010      | Multi-ply paper and paperboard, bleached each layer                                 | 0                | A                       |
| 4802621020      | Copy or duplicating paper                                                           | 0                | A                       |
| 4802621030      | Business machine paper and continuous forms bond(including OMR paper and OCR paper) | 0                | A                       |
| 4802621040      | Fancy paper                                                                         | 0                | A                       |
| 4802621090      | Other                                                                               | 0                | A                       |
| 4802629010      | Multi-ply paper and paperboard, bleached each layer                                 | 0                | A                       |
| 4802629090      | Other                                                                               | 0                | A                       |
| 4802691010      | Multi-ply paper and paperboard, bleached each layer                                 | 0                | A                       |
| 4802691020      | Copy or duplicating paper                                                           | 0                | A                       |
| 4802691030      | Business machine paper and continuous forms bond(including OMR paper and OCR paper) | 0                | A                       |
| 4802691040      | Fancy paper                                                                         | 0                | A                       |
| 4802691090      | Other                                                                               | 0                | A                       |
| 4802699010      | Multi-ply paper and paperboard, bleached each layer                                 | 0                | A                       |
| 4802699090      | Other                                                                               | 0                | A                       |
| 4803001000      | Toilet or facial tissue stock for household or sanitary purposes                    | 0                | A                       |
| 4803002000      | Cellulose wadding and webs of cellulose fibres                                      | 0                | A                       |
| 4803009000      | Other                                                                               | 0                | A                       |
| 4804110000      | Unbleached                                                                          | 0                | A                       |
| 4804190000      | Other                                                                               | 0                | A                       |

| HSK 2015   | Description                                                                            | Base Rate | Staging Category |
|------------|----------------------------------------------------------------------------------------|-----------|------------------|
| 4804210000 | Unbleached                                                                             | 0         | A                |
| 4804290000 | Other                                                                                  | 0         | A                |
| 4804311000 | Electric insulating paper and paper board                                              | 0         | A                |
| 4804312000 | Condenser paper and paperboard                                                         | 0         | A                |
| 4804313000 | Wrapping paper and paperboard                                                          | 0         | A                |
| 4804319000 | Other                                                                                  | 0         | A                |
| 4804391000 | Electric insulating paper and paperboard                                               | 0         | A                |
| 4804392000 | Condenser paper and paperboard                                                         | 0         | A                |
| 4804393000 | Wrapping paper and paperboard                                                          | 0         | A                |
| 4804399000 | Other                                                                                  | 0         | A                |
| 4804411010 | Weighing less than 200 g/m <sup>2</sup>                                                | 0         | A                |
| 4804411090 | Other                                                                                  | 0         | A                |
| 4804419010 | Weighing less than 200 g/m <sup>2</sup>                                                | 0         | A                |
| 4804419090 | Other                                                                                  | 0         | A                |
| 4804421010 | Base stock for milk cartons and other beverage containers                              | 0         | A                |
| 4804421020 | Folding carton stock (Including cosmetic, pharmaceutical, cigarette case and the like) | 0         | A                |
| 4804421030 | Base stock for trays, dishes, plates, cups and the like                                | 0         | A                |
| 4804421090 | Other                                                                                  | 0         | A                |
| 4804429010 | Base stock for milk cartons and other beverage containers                              | 0         | A                |
| 4804429020 | Folding carton stock(Including cosmetic, pharmaceutical, cigarette case and the like)  | 0         | A                |
| 4804429030 | Base stock for trays, dishes, plates, cups and the like                                | 0         | A                |
| 4804429090 | Other                                                                                  | 0         | A                |
| 4804491000 | Weighing less than 200 g/m <sup>2</sup>                                                | 0         | A                |
| 4804499000 | Other                                                                                  | 0         | A                |
| 4804510000 | Unbleached                                                                             | 0         | A                |
| 4804521000 | Base stock for milk cartons and other beverage containers                              | 0         | A                |
| 4804522000 | Folding carton stock(Including cosmetic, pharmaceutical, cigarette case and the like)  | 0         | A                |
| 4804523000 | Base stock for trays, dishes, plates, cups and the like                                | 0         | A                |
| 4804529000 | Other                                                                                  | 0         | A                |
| 4804590000 | Other                                                                                  | 0         | A                |
| 4805110000 | Semi-chemical fluting paper                                                            | 0         | A                |

| HSK 2015   | Description                                                                                                                                                                                                  | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 4805120000 | Straw fluting paper                                                                                                                                                                                          | 0         | A                |
| 4805190000 | Other                                                                                                                                                                                                        | 0         | A                |
| 4805241000 | Multi-ply paper and paperboard, bleached each layer                                                                                                                                                          | 0         | A                |
| 4805249000 | Other                                                                                                                                                                                                        | 0         | A                |
| 4805251000 | Multi-ply paper and paperboard, bleached each layer                                                                                                                                                          | 0         | A                |
| 4805259000 | Other                                                                                                                                                                                                        | 0         | A                |
| 4805300000 | Sulphite wrapping paper                                                                                                                                                                                      | 0         | A                |
| 4805400000 | Filter paper and paperboard                                                                                                                                                                                  | 0         | A                |
| 4805500000 | Felt paper and paperboard                                                                                                                                                                                    | 0         | A                |
| 4805911000 | Multi-ply paper and paperboard, bleached each layer                                                                                                                                                          | 0         | A                |
| 4805919010 | Condenser paper and paperboard                                                                                                                                                                               | 0         | A                |
| 4805919090 | Other                                                                                                                                                                                                        | 0         | A                |
| 4805921000 | Multi-ply paper and paperboard, bleached each layer                                                                                                                                                          | 0         | A                |
| 4805929000 | Other                                                                                                                                                                                                        | 0         | A                |
| 4805931000 | Multi-ply paper and paperboard, bleached each layer                                                                                                                                                          | 0         | A                |
| 4805939000 | Other                                                                                                                                                                                                        | 0         | A                |
| 4806100000 | Vegetable parchment                                                                                                                                                                                          | 0         | A                |
| 4806200000 | Greaseproof papers                                                                                                                                                                                           | 0         | A                |
| 4806300000 | Tracing papers                                                                                                                                                                                               | 0         | A                |
| 4806401000 | Glassine paper                                                                                                                                                                                               | 0         | A                |
| 4806409000 | Other                                                                                                                                                                                                        | 0         | A                |
| 4807000000 | Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets. | 0         | A                |
| 4808100000 | Corrugated paper and paperboard, whether or not perforated                                                                                                                                                   | 0         | A                |
| 4808401000 | For sack                                                                                                                                                                                                     | 0         | A                |
| 4808409000 | Other                                                                                                                                                                                                        | 0         | A                |
| 4808900000 | Other                                                                                                                                                                                                        | 0         | A                |
| 4809201000 | One-ply                                                                                                                                                                                                      | 0         | A                |
| 4809202000 | Multi-ply                                                                                                                                                                                                    | 0         | A                |
| 4809901000 | Transfer paper                                                                                                                                                                                               | 0         | A                |
| 4809902010 | Weighing not less than 65g/m <sup>2</sup>                                                                                                                                                                    | 0         | A                |
| 4809902090 | Other                                                                                                                                                                                                        | 0         | A                |



| HSK 2015   | Description                                                                           | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------|-----------|------------------|
| 4809903000 | Graphic art paper                                                                     | 0         | A                |
| 4809904000 | Carbon or similar copying papers                                                      | 0         | A                |
| 4809909000 | Other                                                                                 | 0         | A                |
| 4810131000 | Printing or writing paper and paperboard                                              | 0         | A                |
| 4810139000 | Other                                                                                 | 0         | A                |
| 4810141000 | Printing or writing paper and paperboard                                              | 0         | A                |
| 4810149000 | Other                                                                                 | 0         | A                |
| 4810191000 | Printing or writing paper and paperboard                                              | 0         | A                |
| 4810199000 | Other                                                                                 | 0         | A                |
| 4810220000 | Light-weight coated paper                                                             | 0         | A                |
| 4810290000 | Other                                                                                 | 0         | A                |
| 4810311000 | Folding carton stock(Including cosmetic, pharmaceutical, cigarette case and the like) | 0         | A                |
| 4810312000 | Base stock for trays, dishes, plates, cups and the like                               | 0         | A                |
| 4810319000 | Other                                                                                 | 0         | A                |
| 4810321000 | Folding carton stock(Including cosmetic, pharmaceutical, cigarette case and the like) | 0         | A                |
| 4810322000 | Base stock for trays, dishes, plates, cups and the like                               | 0         | A                |
| 4810329000 | Other                                                                                 | 0         | A                |
| 4810390000 | Other                                                                                 | 0         | A                |
| 4810921010 | Weighing not more than 250g/m <sup>2</sup>                                            | 0         | A                |
| 4810921090 | Other                                                                                 | 0         | A                |
| 4810922000 | Ivory duplex board with white back                                                    | 0         | A                |
| 4810929000 | Other                                                                                 | 0         | A                |
| 4810991000 | Matrix paper                                                                          | 0         | A                |
| 4810992000 | Filter paper                                                                          | 0         | A                |
| 4810999000 | Other                                                                                 | 0         | A                |
| 4811101000 | Roofing paper                                                                         | 0         | A                |
| 4811109000 | Other                                                                                 | 0         | A                |
| 4811410000 | Self-adhesive                                                                         | 0         | A                |
| 4811490000 | Other                                                                                 | 0         | A                |
| 4811511000 | Weighing more than 150 g/m <sup>2</sup> but not more than 265 g/m <sup>2</sup>        | 0         | A                |
| 4811519011 | Floor coverings on a base of paper or of paperboard                                   | 0         | A                |
| 4811519019 | Other                                                                                 | 0         | A                |

| HSK 2015   | Description                                                                                                           | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 4811519090 | Other                                                                                                                 | 0         | A                |
| 4811590000 | Other                                                                                                                 | 0         | A                |
| 4811600000 | Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol                 | 0         | A                |
| 4811901010 | Ruled, lined or squared                                                                                               | 0         | A                |
| 4811901090 | Other                                                                                                                 | 0         | A                |
| 4811902010 | Cellulose wadding                                                                                                     | 0         | A                |
| 4811902090 | Other                                                                                                                 | 0         | A                |
| 4812000000 | Filter blocks, slabs and plates, of paper pulp.                                                                       | 0         | A                |
| 4813100000 | In the form of booklets or tubes                                                                                      | 0         | A                |
| 4813200000 | In rolls of a width not exceeding 5 cm                                                                                | 0         | A                |
| 4813900000 | Other                                                                                                                 | 0         | A                |
| 4814201000 | Wall paper                                                                                                            | 0         | A                |
| 4814202000 | Lincrusta                                                                                                             | 0         | A                |
| 4814209000 | Other                                                                                                                 | 0         | A                |
| 4814901010 | Of kohemp fiber                                                                                                       | 0         | A                |
| 4814901090 | Other                                                                                                                 | 0         | A                |
| 4814909000 | Other                                                                                                                 | 0         | A                |
| 4816201000 | One ply                                                                                                               | 0         | A                |
| 4816202000 | Multi-ply                                                                                                             | 0         | A                |
| 4816901000 | Transfer paper                                                                                                        | 0         | A                |
| 4816902010 | Weighing not less than 65g/m <sup>2</sup>                                                                             | 0         | A                |
| 4816902090 | Other                                                                                                                 | 0         | A                |
| 4816903000 | Graphic art paper                                                                                                     | 0         | A                |
| 4816904000 | Carbon or similar copying papers                                                                                      | 0         | A                |
| 4816905000 | Duplicator stencils                                                                                                   | 0         | A                |
| 4816909000 | Other                                                                                                                 | 0         | A                |
| 4817100000 | Envelopes                                                                                                             | 0         | A                |
| 4817200000 | Letter cards, plain postcards and correspondence cards                                                                | 0         | A                |
| 4817300000 | Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery | 0         | A                |
| 4818100000 | Toilet paper                                                                                                          | 0         | A                |
| 4818200000 | Handkerchiefs, cleansing or facial tissues and towels                                                                 | 0         | A                |
| 4818300000 | Tablecloths and serviettes                                                                                            | 0         | A                |

| HSK 2015   | Description                                                                                                                  | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 4818500000 | Articles of apparel and clothing accessories                                                                                 | 0         | A                |
| 4818900000 | Other                                                                                                                        | 0         | A                |
| 4819100000 | Cartons, boxes and cases, of corrugated paper or paperboard                                                                  | 0         | A                |
| 4819200000 | Folding cartons, boxes and cases, of non-corrugated paper or paperboard                                                      | 0         | A                |
| 4819300000 | Sacks and bags, having a base of a width of 40 cm or more                                                                    | 0         | A                |
| 4819400000 | Other sacks and bags, including cones                                                                                        | 0         | A                |
| 4819501000 | Suitable for packing liquid                                                                                                  | 0         | A                |
| 4819509000 | Other                                                                                                                        | 0         | A                |
| 4819600000 | Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like                    | 0         | A                |
| 4820100000 | Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles | 0         | A                |
| 4820200000 | Exercisebooks                                                                                                                | 0         | A                |
| 4820300000 | Binders (other than book covers), folders and file covers                                                                    | 0         | A                |
| 4820400000 | Manifold business forms and interleaved carbon sets                                                                          | 0         | A                |
| 4820500000 | Albums for samples or for collections                                                                                        | 0         | A                |
| 4820900000 | Other                                                                                                                        | 0         | A                |
| 4821100000 | Printed                                                                                                                      | 0         | A                |
| 4821900000 | Other                                                                                                                        | 0         | A                |
| 4822100000 | Of a kind used for winding textile yarn                                                                                      | 0         | A                |
| 4822900000 | Other                                                                                                                        | 0         | A                |
| 4823200000 | Filter paper and paperboard                                                                                                  | 0         | A                |
| 4823400000 | Rolls, sheets and dials, printed for self-recording apparatus                                                                | 0         | A                |
| 4823610000 | Of bamboo                                                                                                                    | 0         | A                |
| 4823690000 | Other                                                                                                                        | 0         | A                |
| 4823700000 | Moulded or pressed articles of paper pulp                                                                                    | 0         | A                |
| 4823901010 | Cards punched                                                                                                                | 0         | A                |
| 4823901090 | Other                                                                                                                        | 0         | A                |
| 4823902000 | Electric insulating paper                                                                                                    | 0         | A                |
| 4823903011 | Floor coverings on a base of paper or of paperboard                                                                          | 0         | A                |
| 4823903019 | Other                                                                                                                        | 0         | A                |
| 4823903021 | Floor coverings on a base of paper or of paperboard                                                                          | 0         | A                |

| HSK 2015   | Description                                                           | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------|-----------|------------------|
| 4823903029 | Other                                                                 | 0         | A                |
| 4823903090 | Other                                                                 | 0         | A                |
| 4823905000 | Perforated paper for jacquard weaving machines                        | 0         | A                |
| 4823909011 | Floor coverings on a base of paper or of paperboard                   | 0         | A                |
| 4823909019 | Other                                                                 | 0         | A                |
| 4823909090 | Other                                                                 | 0         | A                |
| 4901101000 | Printed in Korean                                                     | 0         | A                |
| 4901109000 | Other                                                                 | 0         | A                |
| 4901911000 | Printed in Korean                                                     | 0         | A                |
| 4901919000 | Other                                                                 | 0         | A                |
| 4901991000 | Printed in Korean                                                     | 0         | A                |
| 4901999000 | Other                                                                 | 0         | A                |
| 4902101010 | Newspapers                                                            | 0         | A                |
| 4902101090 | Other                                                                 | 0         | A                |
| 4902109000 | Other                                                                 | 0         | A                |
| 4902901010 | Journals                                                              | 0         | A                |
| 4902901090 | Other                                                                 | 0         | A                |
| 4902909010 | Journals                                                              | 0         | A                |
| 4902909090 | Other                                                                 | 0         | A                |
| 4903000000 | Children's picture, drawing or colouring books.                       | 0         | A                |
| 4904000000 | Music, printed or in manuscript, whether or not bound or illustrated. | 0         | A                |
| 4905100000 | Globes                                                                | 0         | A                |
| 4905911000 | Maps and hydrographic chart                                           | 0         | A                |
| 4905919000 | Other                                                                 | 0         | A                |
| 4905990000 | Other                                                                 | 0         | A                |
| 4906001000 | Plans                                                                 | 0         | A                |
| 4906002000 | Drawings                                                              | 0         | A                |
| 4906009000 | Other                                                                 | 0         | A                |
| 4907001000 | Unused postage stamp                                                  | 0         | A                |
| 4907002000 | Air way bill                                                          | 0         | A                |
| 4907009000 | Other                                                                 | 0         | A                |
| 4908100000 | Transfers (decalcomanias), vitrifiable                                | 0         | A                |
| 4908901000 | Transfers (decalcomanias) for cushion flooring sheet                  | 0         | A                |
| 4908909000 | Other                                                                 | 0         | A                |

| HSK 2015   | Description                                                                                                                                                                | Base Rate                                      | Staging Category |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|------------------|
| 4909000000 | Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings. | 0                                              | A                |
| 4910001000 | Of paper or paperboard                                                                                                                                                     | 0                                              | A                |
| 4910009000 | Other                                                                                                                                                                      | 0                                              | A                |
| 4911100000 | Trade advertising material, commercial catalogues and the like                                                                                                             | 0                                              | A                |
| 4911911000 | Printed plans and drawings                                                                                                                                                 | 0                                              | A                |
| 4911919000 | Other                                                                                                                                                                      | 0                                              | A                |
| 4911990000 | Other                                                                                                                                                                      | 0                                              | A                |
| 5001000000 | Silk-worm cocoons suitable for reeling.                                                                                                                                    | 51% or 5,276won/kg whichever is the greater    | A                |
| 5002001010 | Not more than 20 decitex                                                                                                                                                   | 3                                              | A                |
| 5002001020 | More than 20 decitex but not more than 25.56 decitex                                                                                                                       | 51.7% or 17,215won/kg whichever is the greater | A                |
| 5002001030 | More than 25.56 decitex but not more than 28.89 decitex                                                                                                                    | 51.7% or 17,215won/kg whichever is the greater | A                |
| 5002001040 | More than 28.89 decitex but not more than 36.67 decitex                                                                                                                    | 51.7% or 17,215won/kg whichever is the greater | A                |
| 5002001050 | More than 36.67 decitex                                                                                                                                                    | 51.7% or 17,215won/kg whichever is the greater | A                |
| 5002002000 | Doupion silk                                                                                                                                                               | 3                                              | A                |
| 5002009000 | Other                                                                                                                                                                      | 8                                              | A                |
| 5003001000 | Not carded or combed                                                                                                                                                       | 2                                              | A                |
| 5003009000 | Other                                                                                                                                                                      | 2                                              | A                |
| 5004000000 | Silk yarn (other than yarn spun from silk waste) not put up for retail sale.                                                                                               | 3                                              | A                |
| 5005001000 | Hand made yarn                                                                                                                                                             | 3                                              | A                |
| 5005002000 | Yarn spun from silk waste                                                                                                                                                  | 3                                              | A                |
| 5005003000 | Yarn spun from noil silk                                                                                                                                                   | 3                                              | A                |
| 5006001000 | Silk yarn                                                                                                                                                                  | 8                                              | A                |
| 5006002000 | Hand made yarn                                                                                                                                                             | 8                                              | A                |
| 5006003000 | Yarn spun from silk waste                                                                                                                                                  | 8                                              | A                |
| 5006004000 | Yarn spun from noil silk                                                                                                                                                   | 8                                              | A                |

| HSK 2015   | Description                                               | Base Rate | Staging Category |
|------------|-----------------------------------------------------------|-----------|------------------|
| 5006005000 | Silk worm gut                                             | 8         | A                |
| 5007100000 | Fabrics of noil silk                                      | 13        | A                |
| 5007201000 | Silk fabrics, grey                                        | 13        | A                |
| 5007202010 | Shibori                                                   | 13        | A                |
| 5007202020 | Satin                                                     | 13        | A                |
| 5007202030 | Crepe de chine                                            | 13        | A                |
| 5007202090 | Other                                                     | 13        | A                |
| 5007209000 | Other                                                     | 13        | A                |
| 5007901000 | Silk fabrics, grey                                        | 13        | A                |
| 5007902000 | Silk woven fabrics, mixed with acetate yarn               | 13        | A                |
| 5007903000 | Silk woven fabrics, mixed with other man-made fiber       | 13        | A                |
| 5007904000 | Silk woven fabrics, mixed with wool                       | 13        | A                |
| 5007909000 | Other                                                     | 13        | A                |
| 5101110000 | Shorn wool                                                | 0         | A                |
| 5101190000 | Other                                                     | 0         | A                |
| 5101210000 | Shorn wool                                                | 0         | A                |
| 5101290000 | Other                                                     | 0         | A                |
| 5101300000 | Carbonised                                                | 0         | A                |
| 5102110000 | Of Kashmir (cashmere) goats                               | 0         | A                |
| 5102190000 | Other                                                     | 0         | A                |
| 5102200000 | Coarse animal hair                                        | 0         | A                |
| 5103100000 | Noils of wool or of fine animal hair                      | 0         | A                |
| 5103200000 | Other waste of wool or of fine animal hair                | 0         | A                |
| 5103300000 | Waste of coarse animal hair                               | 0         | A                |
| 5104000000 | Garnetted stock of wool or of fine or coarse animal hair. | 0         | A                |
| 5105100000 | Carded wool                                               | 0         | A                |
| 5105210000 | Combed wool in fragments                                  | 0         | A                |
| 5105290000 | Other                                                     | 0         | A                |
| 5105310000 | Of Kashmir (cashmere) goats                               | 0         | A                |
| 5105390000 | Other                                                     | 0         | A                |
| 5105400000 | Coarse animal hair, carded or combed                      | 0         | A                |
| 5106101000 | Of all wool                                               | 8         | A                |
| 5106109000 | Other                                                     | 8         | A                |
| 5106201000 | Mixed with polyester fiber                                | 8         | A                |
| 5106202000 | Mixed with polyamide fiber                                | 8         | A                |

| HSK 2015   | Description                                                                                                          | Base Rate | Staging Category |
|------------|----------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 5106203000 | Mixed with acrylic fiber                                                                                             | 8         | A                |
| 5106204000 | Mixed with other synthetic fiber                                                                                     | 8         | A                |
| 5106209000 | Other                                                                                                                | 8         | A                |
| 5107101000 | Of all wool                                                                                                          | 8         | A                |
| 5107102000 | Mixed with synthetic fiber                                                                                           | 8         | A                |
| 5107109000 | Mixed with other fiber                                                                                               | 8         | A                |
| 5107201000 | Mixed with polyester fiber                                                                                           | 8         | A                |
| 5107202000 | Mixed with polyamide fiber                                                                                           | 8         | A                |
| 5107203000 | Mixed with acrylic fiber                                                                                             | 8         | A                |
| 5107204000 | Mixed with other synthetic fiber                                                                                     | 8         | A                |
| 5107209000 | Mixed with other fiber                                                                                               | 8         | A                |
| 5108100000 | Carded                                                                                                               | 8         | A                |
| 5108200000 | Combed                                                                                                               | 8         | A                |
| 5109101000 | Yarn of wool                                                                                                         | 8         | A                |
| 5109109000 | Yarn of fine animal hair                                                                                             | 8         | A                |
| 5109901000 | Yarn of wool                                                                                                         | 8         | A                |
| 5109909000 | Yarn of fine animal hair                                                                                             | 8         | A                |
| 5110000000 | Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale. | 8         | A                |
| 5111111000 | Of wool                                                                                                              | 13        | A                |
| 5111112000 | Of fine animal hair                                                                                                  | 13        | A                |
| 5111191000 | Of wool                                                                                                              | 13        | A                |
| 5111192000 | Of fine animal hair                                                                                                  | 13        | A                |
| 5111200000 | Other, mixed mainly or solely with man-made filaments                                                                | 13        | A                |
| 5111300000 | Other, mixed mainly or solely with man-made staple fibres                                                            | 13        | A                |
| 5111900000 | Other                                                                                                                | 13        | A                |
| 5112111000 | Of wool                                                                                                              | 13        | A                |
| 5112112000 | Of fine animal hair                                                                                                  | 13        | A                |
| 5112191000 | Of wool                                                                                                              | 13        | A                |
| 5112192000 | Of fine animal hair                                                                                                  | 13        | A                |
| 5112200000 | Other, mixed mainly or solely with man-made filaments                                                                | 13        | A                |
| 5112300000 | Other, mixed mainly or solely with man-made staple fibres                                                            | 13        | A                |
| 5112900000 | Other                                                                                                                | 13        | A                |
| 5113000000 | Woven fabrics of coarse animal hair or of horsehair.                                                                 | 13        | A                |

| HSK 2015   | Description                                                                                                                                                          | Base Rate | Staging Category |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 5201001000 | Seed cotton                                                                                                                                                          | 0         | A                |
| 5201009010 | Less than 23.2 mm (7/8 inch) of fibre-length                                                                                                                         | 0         | A                |
| 5201009020 | Not less than 23.2 mm (7/8 inch), but less than 25.4 mm (1 inch) of fibre-length                                                                                     | 0         | A                |
| 5201009030 | Not less than 25.4 mm (1 inch), but less than 28.5 mm (1-1/8 inch) of fibre-length                                                                                   | 0         | A                |
| 5201009050 | Not less than 28.5 mm (1-1/8 inch), but less than 34.9 mm (1-3/8 inch) of fiber length                                                                               | 0         | A                |
| 5201009060 | Not less than 34.9 mm (1-3/8 inch) of fiber-length                                                                                                                   | 0         | A                |
| 5202100000 | Yarn waste (including thread waste)                                                                                                                                  | 0         | A                |
| 5202910000 | Garnetted stock                                                                                                                                                      | 0         | A                |
| 5202990000 | Other                                                                                                                                                                | 0         | A                |
| 5203000000 | Cotton, carded or combed.                                                                                                                                            | 0         | A                |
| 5204110000 | Containing 85 % or more by weight of cotton                                                                                                                          | 8         | A                |
| 5204190000 | Other                                                                                                                                                                | 8         | A                |
| 5204200000 | Put up for retail sale                                                                                                                                               | 8         | A                |
| 5205111000 | Unbleached or not mercerized                                                                                                                                         | 8         | A                |
| 5205119000 | Other                                                                                                                                                                | 8         | A                |
| 5205121010 | Measuring not more than 370.37 decitex but not less than 232.56 decitex (not less than 27 metric number but not exceeding 43 metric number). excluding open end yarn | 1         | A                |
| 5205121090 | Other                                                                                                                                                                | 8         | A                |
| 5205129000 | Other                                                                                                                                                                | 8         | A                |
| 5205131000 | Unbleached or not mercerized                                                                                                                                         | 8         | A                |
| 5205139000 | Other                                                                                                                                                                | 8         | A                |
| 5205141000 | Unbleached or not mercerized                                                                                                                                         | 8         | A                |
| 5205149000 | Other                                                                                                                                                                | 8         | A                |
| 5205151000 | Unbleached or not mercerized                                                                                                                                         | 8         | A                |
| 5205159000 | Other                                                                                                                                                                | 8         | A                |
| 5205211000 | Unbleached or not mercerized                                                                                                                                         | 8         | A                |
| 5205219000 | Other                                                                                                                                                                | 8         | A                |
| 5205221000 | Unbleached or not mercerized                                                                                                                                         | 8         | A                |
| 5205229000 | Other                                                                                                                                                                | 8         | A                |
| 5205231000 | Unbleached or not mercerized                                                                                                                                         | 8         | B                |
| 5205239000 | Other                                                                                                                                                                | 8         | A                |



| HSK 2015   | Description                                                                                                                                                         | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 5205241000 | Unbleached or not mercerized                                                                                                                                        | 8         | A                |
| 5205249000 | Other                                                                                                                                                               | 8         | A                |
| 5205261000 | Unbleached or not mercerized                                                                                                                                        | 8         | A                |
| 5205269000 | Other                                                                                                                                                               | 8         | A                |
| 5205271000 | Unbleached or not mercerized                                                                                                                                        | 8         | A                |
| 5205279000 | Other                                                                                                                                                               | 8         | A                |
| 5205281000 | Unbleached or not mercerized                                                                                                                                        | 8         | A                |
| 5205289000 | Other                                                                                                                                                               | 8         | A                |
| 5205311000 | Unbleached or not mercerized                                                                                                                                        | 8         | A                |
| 5205319000 | Other                                                                                                                                                               | 8         | A                |
| 5205321010 | Measuring not more than 370.37 decitex but not less than 232.56 decitex(not less than 27 metric number but not exceeding 43 metric number). excluding open end yarn | 1         | A                |
| 5205321090 | Other                                                                                                                                                               | 8         | A                |
| 5205329000 | Other                                                                                                                                                               | 8         | A                |
| 5205331000 | Unbleached or not mercerized                                                                                                                                        | 8         | A                |
| 5205339000 | Other                                                                                                                                                               | 8         | A                |
| 5205341000 | Unbleached or not mercerized                                                                                                                                        | 8         | A                |
| 5205349000 | Other                                                                                                                                                               | 8         | A                |
| 5205351000 | Unbleached or not mercerized                                                                                                                                        | 8         | A                |
| 5205359000 | Other                                                                                                                                                               | 8         | A                |
| 5205411000 | Unbleached or not mercerized                                                                                                                                        | 8         | A                |
| 5205419000 | Other                                                                                                                                                               | 8         | A                |
| 5205421000 | Unbleached or not mercerized                                                                                                                                        | 8         | A                |
| 5205429000 | Other                                                                                                                                                               | 8         | A                |
| 5205431000 | Unbleached or not mercerized                                                                                                                                        | 8         | A                |
| 5205439000 | Other                                                                                                                                                               | 8         | A                |
| 5205441000 | Unbleached or not mercerized                                                                                                                                        | 8         | A                |
| 5205449000 | Other                                                                                                                                                               | 8         | A                |
| 5205461000 | Unbleached or not mercerized                                                                                                                                        | 8         | A                |
| 5205469000 | Other                                                                                                                                                               | 8         | A                |
| 5205471000 | Unbleached or not mercerized                                                                                                                                        | 8         | A                |
| 5205479000 | Other                                                                                                                                                               | 8         | A                |
| 5205481000 | Unbleached or not mercerized                                                                                                                                        | 8         | A                |
| 5205489000 | Other                                                                                                                                                               | 8         | A                |
| 5206111000 | Unbleached or not mercerized                                                                                                                                        | 8         | A                |

| <b>HSK 2015</b> | <b>Description</b>           | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|------------------------------|------------------|-------------------------|
| 5206119000      | Other                        | 8                | A                       |
| 5206121000      | Unbleached or not mercerized | 8                | A                       |
| 5206129000      | Other                        | 8                | A                       |
| 5206131000      | Unbleached or not mercerized | 8                | A                       |
| 5206139000      | Other                        | 8                | A                       |
| 5206141000      | Unbleached or not mercerized | 8                | A                       |
| 5206149000      | Other                        | 8                | A                       |
| 5206151000      | Unbleached or not mercerized | 8                | A                       |
| 5206159000      | Other                        | 8                | A                       |
| 5206211000      | Unbleached or not mercerized | 8                | A                       |
| 5206219000      | Other                        | 8                | A                       |
| 5206221000      | Unbleached or not mercerized | 8                | A                       |
| 5206229000      | Other                        | 8                | A                       |
| 5206231000      | Unbleached or not mercerized | 8                | A                       |
| 5206239000      | Other                        | 8                | A                       |
| 5206241000      | Unbleached or not mercerized | 8                | A                       |
| 5206249000      | Other                        | 8                | A                       |
| 5206251000      | Unbleached or not mercerized | 8                | A                       |
| 5206259000      | Other                        | 8                | A                       |
| 5206311000      | Unbleached or not mercerized | 8                | A                       |
| 5206319000      | Other                        | 8                | A                       |
| 5206321000      | Unbleached or not mercerized | 8                | A                       |
| 5206329000      | Other                        | 8                | A                       |
| 5206331000      | Unbleached or not mercerized | 8                | A                       |
| 5206339000      | Other                        | 8                | A                       |
| 5206341000      | Unbleached or not mercerized | 8                | A                       |
| 5206349000      | Other                        | 8                | A                       |
| 5206351000      | Unbleached or not mercerized | 8                | A                       |
| 5206359000      | Other                        | 8                | A                       |
| 5206411000      | Unbleached or not mercerized | 8                | A                       |
| 5206419000      | Other                        | 8                | A                       |
| 5206421000      | Unbleached or not mercerized | 8                | A                       |
| 5206429000      | Other                        | 8                | A                       |
| 5206431000      | Unbleached or not mercerized | 8                | A                       |
| 5206439000      | Other                        | 8                | A                       |
| 5206441000      | Unbleached or not mercerized | 8                | A                       |
| 5206449000      | Other                        | 8                | A                       |

| HSK 2015   | Description                                              | Base Rate | Staging Category |
|------------|----------------------------------------------------------|-----------|------------------|
| 5206451000 | Unbleached or not mercerized                             | 8         | A                |
| 5206459000 | Other                                                    | 8         | A                |
| 5207101000 | Unbleached or not mercerized                             | 8         | A                |
| 5207109000 | Other                                                    | 8         | A                |
| 5207901000 | Unbleached or not mercerized                             | 8         | A                |
| 5207909000 | Other                                                    | 8         | A                |
| 5208110000 | Plain weave, weighing not more than 100 g/m <sup>2</sup> | 10        | A                |
| 5208120000 | Plain weave, weighing more than 100 g/m <sup>2</sup>     | 10        | A                |
| 5208130000 | 3-thread or 4-thread twill, including cross twill        | 10        | A                |
| 5208190000 | Other fabrics                                            | 10        | A                |
| 5208210000 | Plain weave, weighing not more than 100 g/m <sup>2</sup> | 10        | A                |
| 5208220000 | Plain weave, weighing more than 100 g/m <sup>2</sup>     | 10        | A                |
| 5208230000 | 3-thread or 4-thread twill, including cross twill        | 10        | A                |
| 5208290000 | Other fabrics                                            | 10        | A                |
| 5208310000 | Plain weave, weighing not more than 100 g/m <sup>2</sup> | 10        | A                |
| 5208320000 | Plain weave, weighing more than 100 g/m <sup>2</sup>     | 10        | A                |
| 5208330000 | 3-thread or 4-thread twill, including cross twill        | 10        | A                |
| 5208390000 | Other fabrics                                            | 10        | A                |
| 5208410000 | Plain weave, weighing not more than 100 g/m <sup>2</sup> | 10        | A                |
| 5208420000 | Plain weave, weighing more than 100 g/m <sup>2</sup>     | 10        | A                |
| 5208430000 | 3-thread or 4-thread twill, including cross twill        | 10        | A                |
| 5208490000 | Other fabrics                                            | 10        | A                |
| 5208510000 | Plain weave, weighing not more than 100 g/m <sup>2</sup> | 10        | A                |
| 5208520000 | Plain weave, weighing more than 100 g/m <sup>2</sup>     | 10        | A                |
| 5208591000 | 3-thread or 4-thread twill, including cross twill        | 10        | A                |
| 5208599000 | Other                                                    | 10        | A                |
| 5209110000 | Plain weave                                              | 10        | A                |
| 5209120000 | 3-thread or 4-thread twill, including cross twill        | 10        | A                |
| 5209190000 | Other fabrics                                            | 10        | A                |
| 5209210000 | Plain weave                                              | 10        | A                |

| <b>HSK 2015</b> | <b>Description</b>                                                 | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|--------------------------------------------------------------------|------------------|-------------------------|
| 5209220000      | 3-thread or 4-thread twill, including cross twill                  | 10               | A                       |
| 5209290000      | Other fabrics                                                      | 10               | A                       |
| 5209310000      | Plain weave                                                        | 10               | A                       |
| 5209320000      | 3-thread or 4-thread twill, including cross twill                  | 10               | A                       |
| 5209390000      | Other fabrics                                                      | 10               | A                       |
| 5209410000      | Plain weave                                                        | 10               | A                       |
| 5209420000      | Denim                                                              | 10               | A                       |
| 5209430000      | Other fabrics of 3-thread or 4-thread twill, including cross twill | 10               | A                       |
| 5209490000      | Other fabrics                                                      | 10               | A                       |
| 5209510000      | Plain weave                                                        | 10               | A                       |
| 5209520000      | 3-thread or 4-thread twill, including cross twill                  | 10               | A                       |
| 5209590000      | Other fabrics                                                      | 10               | A                       |
| 5210110000      | Plain weave                                                        | 10               | A                       |
| 5210191000      | 3-thread or 4-thread twill, including cross twill                  | 10               | A                       |
| 5210199000      | Other                                                              | 10               | A                       |
| 5210210000      | Plain weave                                                        | 10               | A                       |
| 5210291000      | 3-thread or 4-thread twill, including cross twill                  | 10               | A                       |
| 5210299000      | Other                                                              | 10               | A                       |
| 5210310000      | Plain weave                                                        | 10               | A                       |
| 5210320000      | 3-thread or 4-thread twill, including cross twill                  | 10               | A                       |
| 5210390000      | Other fabrics                                                      | 10               | A                       |
| 5210410000      | Plain weave                                                        | 10               | A                       |
| 5210491000      | 3-thread or 4-thread twill, including cross twill                  | 10               | A                       |
| 5210499000      | Other                                                              | 10               | A                       |
| 5210510000      | Plain weave                                                        | 10               | A                       |
| 5210590000      | Other fabrics                                                      | 10               | A                       |
| 5211110000      | Plain weave                                                        | 10               | A                       |
| 5211120000      | 3-thread or 4-thread twill, including cross twill                  | 10               | A                       |
| 5211190000      | Other fabrics                                                      | 10               | A                       |
| 5211200000      | Bleached                                                           | 10               | A                       |
| 5211310000      | Plain weave                                                        | 10               | A                       |
| 5211320000      | 3-thread or 4-thread twill, including cross twill                  | 10               | A                       |
| 5211390000      | Other fabrics                                                      | 10               | A                       |

| HSK 2015   | Description                                                                | Base Rate | Staging Category |
|------------|----------------------------------------------------------------------------|-----------|------------------|
| 5211410000 | Plain weave                                                                | 10        | A                |
| 5211420000 | Denim                                                                      | 10        | A                |
| 5211430000 | Other fabrics of 3-thread or 4-thread twill, including cross twill         | 10        | A                |
| 5211490000 | Other fabrics                                                              | 10        | A                |
| 5211510000 | Plain weave                                                                | 10        | A                |
| 5211520000 | 3-thread or 4-thread twill, including cross twill                          | 10        | A                |
| 5211590000 | Other fabrics                                                              | 10        | A                |
| 5212110000 | Unbleached                                                                 | 10        | A                |
| 5212120000 | Bleached                                                                   | 10        | A                |
| 5212130000 | Dyed                                                                       | 10        | A                |
| 5212140000 | Of yarns of different colours                                              | 10        | A                |
| 5212150000 | Printed                                                                    | 10        | A                |
| 5212210000 | Unbleached                                                                 | 10        | A                |
| 5212220000 | Bleached                                                                   | 10        | A                |
| 5212230000 | Dyed                                                                       | 10        | A                |
| 5212240000 | Of yarns of different colours                                              | 10        | A                |
| 5212250000 | Printed                                                                    | 10        | A                |
| 5301100000 | Flax, raw or retted                                                        | 2         | A                |
| 5301210000 | Broken or scutched                                                         | 2         | A                |
| 5301290000 | Other                                                                      | 2         | A                |
| 5301301000 | Flax tow                                                                   | 2         | A                |
| 5301302000 | Flax waste                                                                 | 2         | A                |
| 5302100000 | True hemp, raw or retted                                                   | 2         | A                |
| 5302901000 | True hemp, broken, scutched, hackled or otherwise processed, but not spun. | 2         | A                |
| 5302902010 | Tow of true hemp                                                           | 2         | A                |
| 5302902020 | Waste of true hemp                                                         | 2         | A                |
| 5303101000 | Jute                                                                       | 2         | A                |
| 5303102000 | Other textile bast fibres                                                  | 2         | A                |
| 5303901010 | Jute                                                                       | 2         | A                |
| 5303901090 | Other textile bast fibres                                                  | 2         | A                |
| 5303909010 | Tow and waste of jute                                                      | 2         | A                |
| 5303909090 | Tow and waste of other textile bast fibres                                 | 2         | A                |
| 5305001000 | Of coconut (coir)                                                          | 2         | A                |
| 5305002000 | Of abaca                                                                   | 2         | A                |
| 5305003000 | Of sisal and the genus Agave                                               | 2         | A                |

| <b>HSK 2015</b> | <b>Description</b>           | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|------------------------------|------------------|-------------------------|
| 5305009000      | Other                        | 2                | A                       |
| 5306101000      | Of all flax                  | 8                | A                       |
| 5306102000      | Of mixed                     | 8                | A                       |
| 5306201000      | Of all flax                  | 8                | A                       |
| 5306202000      | Of mixed                     | 8                | A                       |
| 5307101000      | Of jute                      | 8                | A                       |
| 5307109000      | Other                        | 8                | A                       |
| 5307201000      | Of jute                      | 8                | A                       |
| 5307209000      | Other                        | 8                | A                       |
| 5308100000      | Coir yarn                    | 8                | A                       |
| 5308200000      | True hemp yarn               | 8                | A                       |
| 5308901000      | Ramie yarn                   | 8                | A                       |
| 5308909000      | Other                        | 8                | A                       |
| 5309110000      | Unbleached or bleached       | 2                | A                       |
| 5309190000      | Other                        | 2                | A                       |
| 5309210000      | Unbleached or bleached       | 2                | A                       |
| 5309290000      | Other                        | 2                | A                       |
| 5310101000      | Jute fabrics                 | 8                | A                       |
| 5310109000      | Other                        | 8                | A                       |
| 5310901000      | Jute fabrics                 | 8                | A                       |
| 5310909000      | Other                        | 8                | A                       |
| 5311001000      | Of ramie                     | 8                | A                       |
| 5311002000      | Of true hemp                 | 8                | A                       |
| 5311003000      | Of paper yarn                | 8                | A                       |
| 5311009000      | Other                        | 8                | A                       |
| 5401101000      | Of nylon or other polyamides | 8                | A                       |
| 5401102000      | Of polyesters                | 8                | A                       |
| 5401103000      | Of acrylic polymers          | 8                | A                       |
| 5401109000      | Other                        | 8                | A                       |
| 5401201000      | Of viscose rayon             | 8                | A                       |
| 5401202000      | Of cellulose acetate         | 8                | A                       |
| 5401209000      | Other                        | 8                | A                       |
| 5402110000      | Of aramids                   | 8                | A                       |
| 5402191011      | For tire cord                | 8                | A                       |
| 5402191012      | For fishing net              | 8                | A                       |
| 5402191019      | For other                    | 8                | A                       |
| 5402191021      | For tire cord                | 8                | A                       |

| <b>HSK 2015</b> | <b>Description</b>                 | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|------------------------------------|------------------|-------------------------|
| 5402191022      | For fishing net                    | 8                | A                       |
| 5402191029      | For other                          | 8                | A                       |
| 5402191090      | Other                              | 8                | A                       |
| 5402199000      | Other                              | 8                | A                       |
| 5402200000      | High tenacity yarn of polyesters   | 8                | A                       |
| 5402311010      | Of nylon 6                         | 8                | A                       |
| 5402311020      | Of nylon 66                        | 8                | A                       |
| 5402311090      | Other                              | 8                | A                       |
| 5402319000      | Other                              | 8                | A                       |
| 5402321010      | Of nylon 6                         | 8                | A                       |
| 5402321020      | Of nylon 66                        | 8                | A                       |
| 5402321090      | Other                              | 8                | A                       |
| 5402329000      | Other                              | 8                | A                       |
| 5402331000      | Of poly trimethylene terephthalate | 8                | A                       |
| 5402339000      | Other                              | 8                | B                       |
| 5402340000      | Of polypropylene                   | 8                | A                       |
| 5402390000      | Other                              | 8                | A                       |
| 5402440000      | Elastomeric                        | 8                | A                       |
| 5402451010      | Of nylon 6                         | 8                | A                       |
| 5402451020      | Of nylon 66                        | 8                | A                       |
| 5402451090      | Other                              | 8                | A                       |
| 5402459000      | Other                              | 8                | A                       |
| 5402461000      | Of poly trimethylene terephthalate | 8                | A                       |
| 5402469000      | Other                              | 8                | B                       |
| 5402471000      | Of poly trimethylene terephthalate | 8                | A                       |
| 5402479000      | Other                              | 8                | A                       |
| 5402480000      | Other, of polypropylene            | 8                | A                       |
| 5402491000      | Of acrylic polymers                | 8                | A                       |
| 5402499000      | Other                              | 8                | A                       |
| 5402510000      | Of nylon or other polyamides       | 8                | A                       |
| 5402520000      | Of polyesters                      | 8                | A                       |
| 5402591000      | Of acrylic polymers                | 8                | A                       |
| 5402599000      | Other                              | 8                | A                       |
| 5402610000      | Of nylon or other polyamides       | 8                | A                       |
| 5402620000      | Of polyesters                      | 8                | A                       |
| 5402691000      | Of acrylic polymers                | 8                | A                       |
| 5402692000      | Of polyvinyl alcohol               | 8                | A                       |

| <b>HSK 2015</b> | <b>Description</b>                            | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|-----------------------------------------------|------------------|-------------------------|
| 5402699000      | Other                                         | 8                | A                       |
| 5403100000      | High tenacity yarn of viscose rayon           | 1                | A                       |
| 5403311000      | Textured yarn                                 | 1                | A                       |
| 5403319000      | Other                                         | 1                | A                       |
| 5403321000      | Textured yarn                                 | 1                | A                       |
| 5403329000      | Other                                         | 1                | A                       |
| 5403331000      | Textured yarn                                 | 8                | A                       |
| 5403339000      | Other                                         | 8                | A                       |
| 5403391000      | Textured yarn                                 | 8                | A                       |
| 5403399000      | Other                                         | 8                | A                       |
| 5403411000      | Textured yarn                                 | 1                | A                       |
| 5403419000      | Other                                         | 1                | A                       |
| 5403421000      | Textured yarn                                 | 8                | A                       |
| 5403429000      | Other                                         | 8                | A                       |
| 5403491000      | Textured yarn                                 | 8                | A                       |
| 5403499000      | Other                                         | 8                | A                       |
| 5404110000      | Elastomeric                                   | 8                | A                       |
| 5404120000      | Other, of polypropylene                       | 8                | A                       |
| 5404191000      | Of nylon or other polyamides                  | 8                | A                       |
| 5404192000      | Of polyurethane                               | 8                | A                       |
| 5404193000      | Of polyvinyl alcohol                          | 8                | A                       |
| 5404199000      | Other                                         | 8                | A                       |
| 5404901000      | Of strip                                      | 8                | A                       |
| 5404909000      | Other                                         | 8                | A                       |
| 5405001000      | Monofilament                                  | 8                | A                       |
| 5405009000      | Other                                         | 8                | A                       |
| 5406001000      | Synthetic filament yarn                       | 8                | A                       |
| 5406002000      | Artificial filament yarn                      | 8                | A                       |
| 5407101000      | Of nylon or other polyamides                  | 8                | A                       |
| 5407102000      | Of polyesters                                 | 8                | A                       |
| 5407200000      | Woven fabrics obtained from strip or the like | 8                | A                       |
| 5407300000      | Fabrics specified in note 9 to section XI     | 8                | A                       |
| 5407410000      | Unbleached or bleached                        | 8                | A                       |
| 5407420000      | Dyed                                          | 8                | A                       |
| 5407430000      | Of yarns of different colours                 | 8                | A                       |
| 5407440000      | Printed                                       | 8                | A                       |



| <b>HSK 2015</b> | <b>Description</b>            | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|-------------------------------|------------------|-------------------------|
| 5407510000      | Unbleached or bleached        | 8                | A                       |
| 5407520000      | Dyed                          | 8                | A                       |
| 5407530000      | Of yarns of different colours | 8                | A                       |
| 5407540000      | Printed                       | 8                | A                       |
| 5407611000      | Unbleached or bleached        | 8                | A                       |
| 5407612000      | Dyed                          | 8                | A                       |
| 5407613000      | Of yarns of different colours | 8                | A                       |
| 5407614000      | Printed                       | 8                | A                       |
| 5407691000      | Unbleached or bleached        | 8                | A                       |
| 5407692000      | Dyed                          | 8                | A                       |
| 5407693000      | Of yarns of different colours | 8                | A                       |
| 5407694000      | Printed                       | 8                | A                       |
| 5407711000      | Of acrylic polymers           | 8                | A                       |
| 5407719000      | Other                         | 8                | A                       |
| 5407721000      | Of acrylic polymers           | 8                | A                       |
| 5407729000      | Other                         | 8                | A                       |
| 5407731000      | Of acrylic polymers           | 8                | A                       |
| 5407739000      | Other                         | 8                | A                       |
| 5407741000      | Of acrylic polymers           | 8                | A                       |
| 5407749000      | Other                         | 8                | A                       |
| 5407811000      | Of nylon or other polyamides  | 8                | A                       |
| 5407812000      | Of polyesters                 | 8                | A                       |
| 5407813000      | Of acrylic polymers           | 8                | A                       |
| 5407819000      | Other                         | 8                | A                       |
| 5407821000      | Of nylon or other polyamides  | 8                | A                       |
| 5407822000      | Of polyesters                 | 8                | A                       |
| 5407823000      | Of acrylic polymers           | 8                | A                       |
| 5407829000      | Other                         | 8                | A                       |
| 5407831000      | Of nylon or other polyamides  | 8                | A                       |
| 5407832000      | Of polyesters                 | 8                | A                       |
| 5407833000      | Of acrylic polymers           | 8                | A                       |
| 5407839000      | Other                         | 8                | A                       |
| 5407841000      | Of nylon or other polyamides  | 8                | A                       |
| 5407842000      | Of polyesters                 | 8                | A                       |
| 5407843000      | Of acrylic polymers           | 8                | A                       |
| 5407849000      | Other                         | 8                | A                       |
| 5407911000      | Of nylon or other polyamides  | 8                | A                       |

| <b>HSK 2015</b> | <b>Description</b>                                              | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|-----------------------------------------------------------------|------------------|-------------------------|
| 5407912000      | Of polyesters                                                   | 8                | A                       |
| 5407913000      | Of acrylic polymers                                             | 8                | A                       |
| 5407919000      | Other                                                           | 8                | A                       |
| 5407921000      | Of nylon or other polyamides                                    | 8                | A                       |
| 5407922000      | Of polyesters                                                   | 8                | A                       |
| 5407923000      | Of acrylic polymers                                             | 8                | A                       |
| 5407929000      | Other                                                           | 8                | A                       |
| 5407931000      | Of nylon or other polyamides                                    | 8                | A                       |
| 5407932000      | Of polyesters                                                   | 8                | A                       |
| 5407933000      | Of acrylic polymers                                             | 8                | A                       |
| 5407939000      | Other                                                           | 8                | A                       |
| 5407941000      | Of nylon or other polyamides                                    | 8                | A                       |
| 5407942000      | Of polyesters                                                   | 8                | A                       |
| 5407943000      | Of acrylic polymers                                             | 8                | A                       |
| 5407949000      | Other                                                           | 8                | A                       |
| 5408100000      | Woven fabrics obtained from high tenacity yarn of viscose rayon | 8                | A                       |
| 5408210000      | Unbleached or bleached                                          | 8                | A                       |
| 5408220000      | Dyed                                                            | 8                | A                       |
| 5408230000      | Of yarns of different colours                                   | 8                | A                       |
| 5408240000      | Printed                                                         | 8                | A                       |
| 5408310000      | Unbleached or bleached                                          | 8                | A                       |
| 5408320000      | Dyed                                                            | 8                | A                       |
| 5408330000      | Of yarns of different colours                                   | 8                | A                       |
| 5408340000      | Printed                                                         | 8                | A                       |
| 5501100000      | Of nylon or other polyamides                                    | 8                | A                       |
| 5501200000      | Of polyesters                                                   | 8                | A                       |
| 5501301000      | Acrylic                                                         | 8                | A                       |
| 5501302000      | Modacrylic                                                      | 8                | A                       |
| 5501400000      | Of polypropylene                                                | 8                | A                       |
| 5501900000      | Other                                                           | 8                | A                       |
| 5502001000      | Of viscose rayon                                                | 7.5              | A                       |
| 5502002010      | Less than 44,000 decitex                                        | 7.5              | A                       |
| 5502002020      | Not less than 44,000 decitex                                    | 7.5              | A                       |
| 5502009000      | Other                                                           | 7.5              | A                       |
| 5503111000      | Of special section face                                         | 8                | A                       |
| 5503119000      | Other                                                           | 8                | A                       |

| <b>HSK 2015</b> | <b>Description</b>                 | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|------------------------------------|------------------|-------------------------|
| 5503191000      | Of special section face            | 8                | A                       |
| 5503199000      | Other                              | 8                | A                       |
| 5503201000      | Of special section face            | 8                | A                       |
| 5503209010      | Of poly trimethylene terephthalate | 8                | A                       |
| 5503209090      | Other                              | 8                | B                       |
| 5503301010      | Of special section face            | 8                | A                       |
| 5503301020      | Of conjugated section face         | 8                | A                       |
| 5503301090      | Other                              | 8                | A                       |
| 5503302010      | Of special section face            | 8                | A                       |
| 5503302020      | Of conjugated section face         | 8                | A                       |
| 5503302090      | Other                              | 8                | A                       |
| 5503400000      | Of polypropylene                   | 8                | A                       |
| 5503900000      | Other                              | 8                | A                       |
| 5504101000      | Of special section face            | 1                | A                       |
| 5504102000      | Of polynosic section face          | 1                | A                       |
| 5504109000      | Other                              | 1                | A                       |
| 5504901000      | Of cellulose acetate               | 8                | A                       |
| 5504902000      | Of lyocell                         | 2                | A                       |
| 5504909000      | Other                              | 8                | A                       |
| 5505100000      | Of synthetic fibres                | 2                | A                       |
| 5505200000      | Of artificial fibres               | 2                | A                       |
| 5506101000      | Of special section face            | 8                | A                       |
| 5506109000      | Other                              | 8                | A                       |
| 5506201000      | Of special section face            | 8                | A                       |
| 5506209000      | Other                              | 8                | A                       |
| 5506301010      | Of special section face            | 8                | A                       |
| 5506301020      | Of conjugated section face         | 8                | A                       |
| 5506301090      | Other                              | 8                | A                       |
| 5506302010      | Of special section face            | 8                | A                       |
| 5506302020      | Of conjugated section face         | 8                | A                       |
| 5506302090      | Other                              | 8                | A                       |
| 5506900000      | Other                              | 8                | A                       |
| 5507001010      | Of special section face            | 8                | A                       |
| 5507001020      | Of polynosic section face          | 8                | A                       |
| 5507001090      | Other                              | 8                | A                       |
| 5507002000      | Of cellulose acetate               | 8                | A                       |
| 5507009000      | Other                              | 8                | A                       |

| <b>HSK 2015</b> | <b>Description</b>                                   | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|------------------------------------------------------|------------------|-------------------------|
| 5508101000      | Of nylon or other polyamides                         | 8                | A                       |
| 5508102000      | Of polyesters                                        | 8                | A                       |
| 5508103000      | Acrylic or modacrylic                                | 8                | A                       |
| 5508109000      | Other                                                | 8                | A                       |
| 5508201000      | Of viscose rayon                                     | 8                | A                       |
| 5508202000      | Of cellulose acetate                                 | 8                | A                       |
| 5508209000      | Other                                                | 8                | A                       |
| 5509111000      | High tenacity yarn                                   | 8                | A                       |
| 5509119000      | Other                                                | 8                | A                       |
| 5509121000      | High tenacity yarn                                   | 8                | A                       |
| 5509129000      | Other                                                | 8                | A                       |
| 5509211000      | High tenacity yarn                                   | 8                | A                       |
| 5509219000      | Other                                                | 8                | A                       |
| 5509221000      | High tenacity yarn                                   | 8                | A                       |
| 5509229000      | Other                                                | 8                | A                       |
| 5509311000      | Acrylic                                              | 8                | A                       |
| 5509312000      | Modacrylic                                           | 8                | A                       |
| 5509321000      | Acrylic                                              | 8                | A                       |
| 5509322000      | Modacrylic                                           | 8                | A                       |
| 5509410000      | Single yarn                                          | 8                | A                       |
| 5509420000      | Multiple (folded) or cabled yarn                     | 8                | A                       |
| 5509510000      | Mixed mainly or solely with artificial staple fibres | 8                | A                       |
| 5509520000      | Mixed mainly or solely with wool or fine animal hair | 8                | A                       |
| 5509530000      | Mixed mainly or solely with cotton                   | 8                | A                       |
| 5509590000      | Other                                                | 8                | A                       |
| 5509611000      | Acrylic                                              | 8                | A                       |
| 5509612000      | Modacrylic                                           | 8                | A                       |
| 5509621000      | Acrylic                                              | 8                | A                       |
| 5509622000      | Modacrylic                                           | 8                | A                       |
| 5509691010      | Acrylic                                              | 8                | A                       |
| 5509691020      | Modacrylic                                           | 8                | A                       |
| 5509692010      | Acrylic                                              | 8                | A                       |
| 5509692020      | Modacrylic                                           | 8                | A                       |
| 5509911000      | Of nylon or other polyamides                         | 8                | A                       |
| 5509919000      | Other                                                | 8                | A                       |
| 5509921000      | Of nylon or other polyamides                         | 8                | A                       |

| <b>HSK 2015</b> | <b>Description</b>            | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|-------------------------------|------------------|-------------------------|
| 5509929000      | Other                         | 8                | A                       |
| 5509990000      | Other                         | 8                | A                       |
| 5510111000      | Of viscose rayon              | 8                | A                       |
| 5510112000      | Of cellulose acetate          | 8                | A                       |
| 5510119000      | Other                         | 8                | A                       |
| 5510121000      | Of viscose rayon              | 8                | A                       |
| 5510122000      | Of cellulose acetate          | 8                | A                       |
| 5510129000      | Other                         | 8                | A                       |
| 5510201000      | Of viscose rayon              | 8                | A                       |
| 5510202000      | Of cellulose acetate          | 8                | A                       |
| 5510209000      | Other                         | 8                | A                       |
| 5510301000      | Of viscose rayon              | 8                | A                       |
| 5510302000      | Of cellulose acetate          | 8                | A                       |
| 5510309000      | Other                         | 8                | A                       |
| 5510901000      | Of viscose rayon              | 8                | A                       |
| 5510902000      | Of cellulose acetate          | 8                | A                       |
| 5510909000      | Other                         | 8                | A                       |
| 5511101000      | Of nylon or other polyamides  | 8                | A                       |
| 5511102000      | Of polyesters                 | 8                | A                       |
| 5511103000      | Acrylic or modacrylic         | 8                | A                       |
| 5511109000      | Other                         | 8                | A                       |
| 5511201000      | Of nylon or other polyamides  | 8                | A                       |
| 5511202000      | Of polyesters                 | 8                | A                       |
| 5511203000      | Acrylic or modacrylic         | 8                | A                       |
| 5511209000      | Other                         | 8                | A                       |
| 5511301000      | Of viscose rayon              | 8                | A                       |
| 5511302000      | Of cellulose acetate          | 8                | A                       |
| 5511309000      | Other                         | 8                | A                       |
| 5512110000      | Unbleached or bleached        | 10               | A                       |
| 5512191000      | Dyed                          | 10               | A                       |
| 5512192000      | Of yarns of different colours | 10               | A                       |
| 5512193000      | Printed                       | 10               | A                       |
| 5512211000      | Acrylic                       | 10               | A                       |
| 5512212000      | Modacrylic                    | 10               | A                       |
| 5512290000      | Other                         | 10               | A                       |
| 5512911000      | Of nylon or other polyamides  | 10               | A                       |
| 5512919000      | Other                         | 10               | A                       |

| HSK 2015   | Description                                                                   | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------|-----------|------------------|
| 5512991000 | Of nylon or other polyamides                                                  | 10        | A                |
| 5512999000 | Other                                                                         | 10        | A                |
| 5513110000 | Of polyester staple fibres, plain weave                                       | 10        | A                |
| 5513120000 | 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 10        | A                |
| 5513130000 | Other woven fabrics of polyester staple fibres                                | 10        | A                |
| 5513191000 | Of nylon or other polyamides                                                  | 10        | A                |
| 5513192010 | Acrylic                                                                       | 10        | A                |
| 5513192020 | Modacrylic                                                                    | 10        | A                |
| 5513199000 | Other                                                                         | 10        | A                |
| 5513210000 | Of polyester staple fibres, plain weave                                       | 10        | A                |
| 5513231000 | 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 10        | A                |
| 5513239000 | Other                                                                         | 10        | A                |
| 5513291000 | Of nylon or other polyamides                                                  | 10        | A                |
| 5513292010 | Acrylic                                                                       | 10        | A                |
| 5513292020 | Modacrylic                                                                    | 10        | A                |
| 5513299000 | Other                                                                         | 10        | A                |
| 5513310000 | Of polyester staple fibres, plain weave.                                      | 10        | A                |
| 5513391000 | Of nylon or other polyamides                                                  | 10        | A                |
| 5513392010 | Acrylic                                                                       | 10        | A                |
| 5513392020 | Modacrylic                                                                    | 10        | A                |
| 5513399000 | Other                                                                         | 10        | A                |
| 5513410000 | Of polyester staple fibres, plain weave                                       | 10        | A                |
| 5513491000 | Of nylon or other polyamides                                                  | 10        | A                |
| 5513492010 | Acrylic                                                                       | 10        | A                |
| 5513492020 | Modacrylic                                                                    | 10        | A                |
| 5513499000 | Other                                                                         | 10        | A                |
| 5514110000 | Of polyester staple fibres, plain weave                                       | 10        | A                |
| 5514120000 | 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 10        | A                |
| 5514191000 | Of nylon or other polyamides                                                  | 10        | A                |
| 5514192010 | Acrylic                                                                       | 10        | A                |
| 5514192020 | Modacrylic                                                                    | 10        | A                |
| 5514193000 | Other woven fabrics of polyester staple fibres                                | 10        | A                |
| 5514199000 | Other                                                                         | 10        | A                |

| HSK 2015   | Description                                                                   | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------|-----------|------------------|
| 5514210000 | Of polyester staple fibres, plain weave                                       | 10        | A                |
| 5514220000 | 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 10        | A                |
| 5514230000 | Other woven fabrics of polyester staple fibres                                | 10        | A                |
| 5514291000 | Of nylon or other polyamides                                                  | 10        | A                |
| 5514292010 | Acrylic                                                                       | 10        | A                |
| 5514292020 | Modacrylic                                                                    | 10        | A                |
| 5514299000 | Other                                                                         | 10        | A                |
| 5514300000 | Of yarns of different colours                                                 | 10        | A                |
| 5514410000 | Of polyester staple fibres, plain weave                                       | 10        | A                |
| 5514420000 | 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 10        | A                |
| 5514430000 | Other woven fabrics of polyester staple fibres                                | 10        | A                |
| 5514491000 | Of nylon or other polyamides                                                  | 10        | A                |
| 5514492010 | Acrylic                                                                       | 10        | A                |
| 5514492020 | Modacrylic                                                                    | 10        | A                |
| 5514499000 | Other                                                                         | 10        | A                |
| 5515111000 | Unbleached or bleached                                                        | 10        | A                |
| 5515119000 | Other                                                                         | 10        | A                |
| 5515121000 | Unbleached or bleached                                                        | 10        | A                |
| 5515129000 | Other                                                                         | 10        | A                |
| 5515131000 | Unbleached or bleached                                                        | 10        | A                |
| 5515139000 | Other                                                                         | 10        | A                |
| 5515191000 | Unbleached or bleached                                                        | 10        | A                |
| 5515199000 | Other                                                                         | 10        | A                |
| 5515211000 | Unbleached or bleached                                                        | 10        | A                |
| 5515219000 | Other                                                                         | 10        | A                |
| 5515221000 | Unbleached or bleached                                                        | 10        | A                |
| 5515229000 | Other                                                                         | 10        | A                |
| 5515291000 | Unbleached or bleached                                                        | 10        | A                |
| 5515299000 | Other                                                                         | 10        | A                |
| 5515911000 | Unbleached or bleached                                                        | 10        | A                |
| 5515919000 | Other                                                                         | 10        | A                |
| 5515991000 | Unbleached or bleached                                                        | 10        | A                |
| 5515999000 | Other                                                                         | 10        | A                |
| 5516111000 | Of viscose rayon                                                              | 10        | A                |
| 5516112000 | Of cellulose acetate                                                          | 10        | A                |

| <b>HSK 2015</b> | <b>Description</b>   | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|----------------------|------------------|-------------------------|
| 5516119000      | Other                | 10               | A                       |
| 5516121000      | Of viscose rayon     | 10               | A                       |
| 5516122000      | Of cellulose acetate | 10               | A                       |
| 5516129000      | Other                | 10               | A                       |
| 5516131000      | Of viscose rayon     | 10               | A                       |
| 5516132000      | Of cellulose acetate | 10               | A                       |
| 5516139000      | Other                | 10               | A                       |
| 5516141000      | Of viscose rayon     | 10               | A                       |
| 5516142000      | Of cellulose acetate | 10               | A                       |
| 5516149000      | Other                | 10               | A                       |
| 5516211000      | Of viscose rayon     | 10               | A                       |
| 5516212000      | Of cellulose acetate | 10               | A                       |
| 5516219000      | Other                | 10               | A                       |
| 5516221000      | Of viscose rayon     | 10               | A                       |
| 5516222000      | Of cellulose acetate | 10               | A                       |
| 5516229000      | Other                | 10               | A                       |
| 5516231000      | Of viscose rayon     | 10               | A                       |
| 5516232000      | Of cellulose acetate | 10               | A                       |
| 5516239000      | Other                | 10               | A                       |
| 5516241000      | Of viscose rayon     | 10               | A                       |
| 5516242000      | Of cellulose acetate | 10               | A                       |
| 5516249000      | Other                | 10               | A                       |
| 5516311000      | Of viscose rayon     | 10               | A                       |
| 5516312000      | Of cellulose acetate | 10               | A                       |
| 5516319000      | Other                | 10               | A                       |
| 5516321000      | Of viscose rayon     | 10               | A                       |
| 5516322000      | Of cellulose acetate | 10               | A                       |
| 5516329000      | Other                | 10               | A                       |
| 5516331000      | Of viscose rayon     | 10               | A                       |
| 5516332000      | Of cellulose acetate | 10               | A                       |
| 5516339000      | Other                | 10               | A                       |
| 5516341000      | Of viscose rayon     | 10               | A                       |
| 5516342000      | Of cellulose acetate | 10               | A                       |
| 5516349000      | Other                | 10               | A                       |
| 5516411000      | Of viscose rayon     | 10               | A                       |
| 5516412000      | Of cellulose acetate | 10               | A                       |
| 5516419000      | Other                | 10               | A                       |



| <b>HSK 2015</b> | <b>Description</b>                        | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|-------------------------------------------|------------------|-------------------------|
| 5516421000      | Of viscose rayon                          | 10               | A                       |
| 5516422000      | Of cellulose acetate                      | 10               | A                       |
| 5516429000      | Other                                     | 10               | A                       |
| 5516431000      | Of viscose rayon                          | 10               | A                       |
| 5516432000      | Of cellulose acetate                      | 10               | A                       |
| 5516439000      | Other                                     | 10               | A                       |
| 5516441000      | Of viscose rayon                          | 10               | A                       |
| 5516442000      | Of cellulose acetate                      | 10               | A                       |
| 5516449000      | Other                                     | 10               | A                       |
| 5516911000      | Of viscose rayon                          | 10               | A                       |
| 5516912000      | Of cellulose acetate                      | 10               | A                       |
| 5516919000      | Other                                     | 10               | A                       |
| 5516921000      | Of viscose rayon                          | 10               | A                       |
| 5516922000      | Of cellulose acetate                      | 10               | A                       |
| 5516929000      | Other                                     | 10               | A                       |
| 5516931000      | Of viscose rayon                          | 10               | A                       |
| 5516932000      | Of cellulose acetate                      | 10               | A                       |
| 5516939000      | Other                                     | 10               | A                       |
| 5516941000      | Of viscose rayon                          | 10               | A                       |
| 5516942000      | Of cellulose acetate                      | 10               | A                       |
| 5516949000      | Other                                     | 10               | A                       |
| 5601210000      | Of cotton                                 | 8                | A                       |
| 5601220000      | Of man-made fibres                        | 8                | A                       |
| 5601290000      | Other                                     | 8                | A                       |
| 5601301000      | Textile flock                             | 8                | A                       |
| 5601309000      | Other                                     | 8                | A                       |
| 5602101000      | Needleloom felt                           | 8                | A                       |
| 5602102000      | Stitch-bonded fiber fabrics               | 8                | A                       |
| 5602211000      | Piano felt                                | 8                | A                       |
| 5602219000      | Other                                     | 8                | A                       |
| 5602290000      | Of other textile materials                | 8                | A                       |
| 5602900000      | Other                                     | 8                | A                       |
| 5603111000      | Impregnated, coated, covered or laminated | 8                | A                       |
| 5603119000      | Other                                     | 8                | A                       |
| 5603121000      | Impregnated, coated, covered or laminated | 8                | A                       |
| 5603129000      | Other                                     | 8                | A                       |

| HSK 2015   | Description                                                                                                                                                                                   | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 5603131000 | Impregnated, coated, covered or laminated                                                                                                                                                     | 8         | A                |
| 5603139000 | Other                                                                                                                                                                                         | 8         | A                |
| 5603141000 | Impregnated, coated, covered or laminated                                                                                                                                                     | 8         | A                |
| 5603149000 | Other                                                                                                                                                                                         | 8         | A                |
| 5603910000 | Weighing not more than 25 g/m <sup>2</sup>                                                                                                                                                    | 8         | A                |
| 5603920000 | Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>                                                                                                                  | 8         | A                |
| 5603930000 | Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>                                                                                                                 | 8         | A                |
| 5603940000 | Weighing more than 150 g/m <sup>2</sup>                                                                                                                                                       | 8         | A                |
| 5604100000 | Rubber thread and cord, textile covered                                                                                                                                                       | 8         | A                |
| 5604901000 | Imitation catguts consisting of textile yarn                                                                                                                                                  | 8         | A                |
| 5604902000 | High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated                                                                                     | 8         | A                |
| 5604909000 | Other                                                                                                                                                                                         | 8         | A                |
| 5605000000 | Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal. | 8         | A                |
| 5606001000 | Gimped yarn                                                                                                                                                                                   | 8         | A                |
| 5606002000 | Chenille yarn                                                                                                                                                                                 | 8         | A                |
| 5606003000 | Loop wale-yarn                                                                                                                                                                                | 8         | A                |
| 5606009000 | Other                                                                                                                                                                                         | 8         | A                |
| 5607210000 | Binder or baler twine                                                                                                                                                                         | 10        | A                |
| 5607290000 | Other                                                                                                                                                                                         | 10        | A                |
| 5607410000 | Binder or baler twine                                                                                                                                                                         | 10        | A                |
| 5607490000 | Other                                                                                                                                                                                         | 10        | A                |
| 5607500000 | Of other synthetic fibres                                                                                                                                                                     | 10        | A                |
| 5607901000 | Of jute or other textile bast fibres of heading 53.03                                                                                                                                         | 10        | A                |
| 5607909000 | Other                                                                                                                                                                                         | 10        | A                |
| 5608111000 | Of synthetic fibres                                                                                                                                                                           | 10        | A                |
| 5608119000 | Other                                                                                                                                                                                         | 10        | A                |
| 5608191000 | Of synthetic fibres                                                                                                                                                                           | 10        | A                |
| 5608199000 | Other                                                                                                                                                                                         | 10        | A                |
| 5608901000 | Of cotton                                                                                                                                                                                     | 10        | A                |
| 5608909000 | Other                                                                                                                                                                                         | 10        | A                |

| HSK 2015   | Description                                                                 | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------------|-----------|------------------|
| 5609001000 | Of cotton                                                                   | 8         | A                |
| 5609002000 | Of vegetable fibres, except cotton                                          | 8         | A                |
| 5609003000 | Of man-made fibres                                                          | 8         | A                |
| 5609009000 | Other                                                                       | 8         | A                |
| 5701100000 | Of wool or fine animal hair                                                 | 10        | A                |
| 5701900000 | Of other textile materials                                                  | 10        | A                |
| 5702100000 | "Kelem", "Schumacks",<br>"Karamanie" and similar hand-<br>woven rugs        | 10        | A                |
| 5702200000 | Floor coverings of coconut fibres<br>(coir)                                 | 10        | A                |
| 5702310000 | Of wool or fine animal hair                                                 | 10        | A                |
| 5702320000 | Of man-made textile materials                                               | 10        | A                |
| 5702390000 | Of other textile materials                                                  | 10        | A                |
| 5702410000 | Of wool or fine animal hair                                                 | 10        | A                |
| 5702420000 | Of man-made textile materials                                               | 10        | A                |
| 5702490000 | Of other textile materials                                                  | 10        | A                |
| 5702500000 | Other, not of pile construction, not<br>made up                             | 10        | A                |
| 5702910000 | Of wool or fine animal hair                                                 | 10        | A                |
| 5702920000 | Of man-made textile materials                                               | 10        | A                |
| 5702990000 | Of other textile materials                                                  | 10        | A                |
| 5703100000 | Of wool or fine animal hair                                                 | 10        | A                |
| 5703200000 | Of nylon or other polyamides                                                | 10        | A                |
| 5703300000 | Of other man-made textile materials                                         | 10        | A                |
| 5703900000 | Of other textile materials                                                  | 10        | A                |
| 5704100000 | Tiles, having a maximum surface<br>area of 0.3 m <sup>2</sup>               | 10        | A                |
| 5704900000 | Other                                                                       | 10        | A                |
| 5705000000 | Other carpets and other textile floor<br>coverings, whether or not made up. | 10        | A                |
| 5801101000 | Pile fabrics                                                                | 13        | A                |
| 5801102000 | Chenille fabrics                                                            | 13        | A                |
| 5801210000 | Uncut weft pile fabrics                                                     | 13        | A                |
| 5801220000 | Cut corduroy                                                                | 13        | A                |
| 5801230000 | Other weft pile fabrics                                                     | 13        | A                |
| 5801260000 | Chenille fabrics                                                            | 13        | A                |
| 5801271000 | Uncut                                                                       | 13        | A                |
| 5801272000 | Cut                                                                         | 13        | A                |
| 5801310000 | Uncut weft pile fabrics                                                     | 13        | A                |

| HSK 2015   | Description                                                                                | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------|-----------|------------------|
| 5801320000 | Cut corduroy                                                                               | 13        | A                |
| 5801330000 | Other weft pile fabrics                                                                    | 13        | A                |
| 5801360000 | Chenille fabrics                                                                           | 13        | A                |
| 5801371000 | Uncut                                                                                      | 13        | A                |
| 5801372000 | Cut                                                                                        | 13        | A                |
| 5801900000 | Of other textile materials                                                                 | 13        | A                |
| 5802110000 | Unbleached                                                                                 | 8         | A                |
| 5802190000 | Other                                                                                      | 8         | A                |
| 5802200000 | Terry towelling and similar woven terry fabrics, of other textile materials                | 8         | A                |
| 5802300000 | Tufted textile fabrics                                                                     | 8         | A                |
| 5803000000 | Gauze, other than narrow fabrics of heading 58.06.                                         | 8         | A                |
| 5804101000 | Of silk                                                                                    | 13        | A                |
| 5804102000 | Of cotton                                                                                  | 13        | A                |
| 5804103000 | Of man-made fibres                                                                         | 13        | A                |
| 5804109000 | Other                                                                                      | 13        | A                |
| 5804210000 | Of man-made fibres                                                                         | 13        | A                |
| 5804291000 | Of silk                                                                                    | 13        | A                |
| 5804292000 | Of cotton                                                                                  | 13        | A                |
| 5804299000 | Other                                                                                      | 13        | A                |
| 5804300000 | Hand-made lace                                                                             | 13        | A                |
| 5805001010 | Of wool or fine animal hair                                                                | 8         | A                |
| 5805001090 | Other                                                                                      | 8         | A                |
| 5805002000 | Needle-worked tapestries                                                                   | 8         | A                |
| 5806101000 | Of wool or fine animal hair                                                                | 8         | A                |
| 5806102000 | Of cotton                                                                                  | 8         | A                |
| 5806103000 | Of man-made fibres                                                                         | 8         | A                |
| 5806109000 | Other                                                                                      | 8         | A                |
| 5806200000 | Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread | 8         | A                |
| 5806310000 | Of cotton                                                                                  | 8         | A                |
| 5806320000 | Of man-made fibres                                                                         | 8         | A                |
| 5806391000 | Of wool or fine animal hair                                                                | 8         | A                |
| 5806392000 | Of vegetable fibres, except cotton                                                         | 8         | A                |
| 5806399000 | Other                                                                                      | 8         | A                |

| HSK 2015   | Description                                                                                                                                                                                         | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 5806400000 | Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)                                                                                                                 | 8         | A                |
| 5807101000 | Labels                                                                                                                                                                                              | 8         | A                |
| 5807109000 | Other                                                                                                                                                                                               | 8         | A                |
| 5807901000 | Labels                                                                                                                                                                                              | 8         | A                |
| 5807909000 | Other                                                                                                                                                                                               | 8         | A                |
| 5808100000 | Braids in the piece                                                                                                                                                                                 | 8         | A                |
| 5808901000 | Ornamental trimmings                                                                                                                                                                                | 8         | A                |
| 5808909000 | Other                                                                                                                                                                                               | 8         | A                |
| 5809000000 | Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included. | 8         | A                |
| 5810100000 | Embroidery without visible ground                                                                                                                                                                   | 13        | A                |
| 5810910000 | Of cotton                                                                                                                                                                                           | 13        | A                |
| 5810920000 | Of man-made fibres                                                                                                                                                                                  | 13        | A                |
| 5810990000 | Of other textile materials                                                                                                                                                                          | 13        | A                |
| 5811001000 | Of silk                                                                                                                                                                                             | 8         | A                |
| 5811002000 | Of wool or fine animal hair                                                                                                                                                                         | 8         | A                |
| 5811003000 | Of cotton                                                                                                                                                                                           | 8         | A                |
| 5811004000 | Of man-made fibres                                                                                                                                                                                  | 8         | A                |
| 5811009000 | Other                                                                                                                                                                                               | 8         | A                |
| 5901100000 | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like                                                                                  | 8         | A                |
| 5901901000 | Tracing cloth                                                                                                                                                                                       | 8         | A                |
| 5901902000 | Prepared painting canvas                                                                                                                                                                            | 8         | A                |
| 5901903000 | Buckram and similar stiffened textile fabrics                                                                                                                                                       | 8         | A                |
| 5902100000 | Of nylon or other polyamides                                                                                                                                                                        | 8         | A                |
| 5902200000 | Of polyesters                                                                                                                                                                                       | 8         | A                |
| 5902900000 | Other                                                                                                                                                                                               | 8         | A                |
| 5903100000 | With poly (vinyl chloride)                                                                                                                                                                          | 10        | A                |
| 5903200000 | With polyurethane                                                                                                                                                                                   | 10        | A                |
| 5903900000 | Other                                                                                                                                                                                               | 10        | A                |
| 5904100000 | Linoleum                                                                                                                                                                                            | 8         | A                |
| 5904900000 | Other                                                                                                                                                                                               | 8         | A                |
| 5905000000 | Textile wall coverings.                                                                                                                                                                             | 8         | A                |

| HSK 2015   | Description                                                                                                                                                                         | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 5906100000 | Adhesive tape of a width not exceeding 20 cm                                                                                                                                        | 8         | A                |
| 5906910000 | Knitted or crocheted                                                                                                                                                                | 8         | A                |
| 5906990000 | Other                                                                                                                                                                               | 8         | A                |
| 5907001000 | Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil                                                                                           | 8         | A                |
| 5907002000 | Painted canvas being theatrical scenery, studio back-cloth or the like                                                                                                              | 8         | A                |
| 5907009000 | Other                                                                                                                                                                               | 8         | A                |
| 5908001000 | Wicks                                                                                                                                                                               | 8         | A                |
| 5908009000 | Other                                                                                                                                                                               | 8         | A                |
| 5909000000 | Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.                                                                    | 8         | A                |
| 5910000000 | Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material. | 8         | A                |
| 5911101000 | Of narrow fabrics                                                                                                                                                                   | 8         | A                |
| 5911109000 | Other                                                                                                                                                                               | 8         | A                |
| 5911200000 | Bolting cloth, whether or not made up                                                                                                                                               | 8         | A                |
| 5911310000 | Weighing less than 650 g/m <sup>2</sup>                                                                                                                                             | 8         | A                |
| 5911320000 | Weighing 650 g/m <sup>2</sup> or more                                                                                                                                               | 8         | A                |
| 5911400000 | Straining cloth of a kind used in oil presses or the like, including that of human hair                                                                                             | 8         | A                |
| 5911900000 | Other                                                                                                                                                                               | 8         | A                |
| 6001101000 | Of cotton                                                                                                                                                                           | 10        | A                |
| 6001102000 | Of man-made fibres                                                                                                                                                                  | 10        | A                |
| 6001109000 | Other                                                                                                                                                                               | 10        | A                |
| 6001210000 | Of cotton                                                                                                                                                                           | 10        | A                |
| 6001220000 | Of man-made fibres                                                                                                                                                                  | 10        | A                |
| 6001290000 | Of other textile materials                                                                                                                                                          | 10        | A                |
| 6001910000 | Of cotton                                                                                                                                                                           | 10        | A                |
| 6001920000 | Of man-made fibres                                                                                                                                                                  | 10        | A                |
| 6001990000 | Of other textile materials                                                                                                                                                          | 10        | A                |
| 6002400000 | Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread                                                                                               | 10        | A                |

| <b>HSK 2015</b> | <b>Description</b>                                                                    | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|---------------------------------------------------------------------------------------|------------------|-------------------------|
| 6002900000      | Other                                                                                 | 10               | A                       |
| 6003100000      | Of wool or fine animal hair                                                           | 10               | A                       |
| 6003200000      | Of cotton                                                                             | 10               | A                       |
| 6003300000      | Of synthetic fibres                                                                   | 10               | A                       |
| 6003400000      | Of artificial fibres                                                                  | 10               | A                       |
| 6003900000      | Other                                                                                 | 10               | A                       |
| 6004100000      | Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread | 10               | A                       |
| 6004900000      | Other                                                                                 | 10               | A                       |
| 6005210000      | Unbleached or bleached                                                                | 10               | A                       |
| 6005220000      | Dyed                                                                                  | 10               | A                       |
| 6005230000      | Of yarns of different colours                                                         | 10               | A                       |
| 6005240000      | Printed                                                                               | 10               | A                       |
| 6005310000      | Unbleached or bleached                                                                | 10               | A                       |
| 6005320000      | Dyed                                                                                  | 10               | A                       |
| 6005330000      | Of yarns of different colours                                                         | 10               | A                       |
| 6005340000      | Printed                                                                               | 10               | A                       |
| 6005410000      | Unbleached or bleached                                                                | 10               | A                       |
| 6005420000      | Dyed                                                                                  | 10               | A                       |
| 6005430000      | Of yarns of different colours                                                         | 10               | A                       |
| 6005440000      | Printed                                                                               | 10               | A                       |
| 6005900000      | Other                                                                                 | 10               | A                       |
| 6006100000      | Of wool or fine animal hair                                                           | 10               | A                       |
| 6006210000      | Unbleached or bleached                                                                | 10               | A                       |
| 6006220000      | Dyed                                                                                  | 10               | B                       |
| 6006230000      | Of yarns of different colours                                                         | 10               | A                       |
| 6006240000      | Printed                                                                               | 10               | A                       |
| 6006310000      | Unbleached or bleached                                                                | 10               | A                       |
| 6006320000      | Dyed                                                                                  | 10               | A                       |
| 6006330000      | Of yarns of different colours                                                         | 10               | A                       |
| 6006340000      | Printed                                                                               | 10               | A                       |
| 6006410000      | Unbleached or bleached                                                                | 10               | A                       |
| 6006420000      | Dyed                                                                                  | 10               | A                       |
| 6006430000      | Of yarns of different colours                                                         | 10               | A                       |
| 6006440000      | Printed                                                                               | 10               | A                       |
| 6006900000      | Other                                                                                 | 10               | A                       |
| 6101200000      | Of cotton                                                                             | 13               | A                       |

| <b>HSK 2015</b> | <b>Description</b>          | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|-----------------------------|------------------|-------------------------|
| 6101301000      | Of synthetic fibres         | 13               | A                       |
| 6101302000      | Of artificial fibres        | 13               | A                       |
| 6101900000      | Of other textile materials  | 13               | A                       |
| 6102100000      | Of wool or fine animal hair | 13               | A                       |
| 6102200000      | Of cotton                   | 13               | A                       |
| 6102301000      | Of synthetic fibres         | 13               | A                       |
| 6102302000      | Of artificial fibres        | 13               | A                       |
| 6102900000      | Of other textile materials  | 13               | A                       |
| 6103101000      | Of wool or fine animal hair | 13               | A                       |
| 6103102000      | Of synthetic fibres         | 13               | A                       |
| 6103109000      | Of other textile materials  | 13               | A                       |
| 6103220000      | Of cotton                   | 13               | A                       |
| 6103230000      | Of synthetic fibres         | 13               | A                       |
| 6103290000      | Of other textile materials  | 13               | A                       |
| 6103310000      | Of wool or fine animal hair | 13               | A                       |
| 6103320000      | Of cotton                   | 13               | A                       |
| 6103330000      | Of synthetic fibres         | 13               | A                       |
| 6103390000      | Of other textile materials  | 13               | A                       |
| 6103410000      | Of wool or fine animal hair | 13               | A                       |
| 6103420000      | Of cotton                   | 13               | A                       |
| 6103430000      | Of synthetic fibres         | 13               | A                       |
| 6103490000      | Of other textile materials  | 13               | A                       |
| 6104130000      | Of synthetic fibres         | 13               | A                       |
| 6104191000      | Of cotton                   | 13               | A                       |
| 6104199000      | Other                       | 13               | A                       |
| 6104220000      | Of cotton                   | 13               | A                       |
| 6104230000      | Of synthetic fibres         | 13               | A                       |
| 6104290000      | Of other textile materials  | 13               | A                       |
| 6104310000      | Of wool or fine animal hair | 13               | A                       |
| 6104320000      | Of cotton                   | 13               | A                       |
| 6104330000      | Of synthetic fibres         | 13               | A                       |
| 6104390000      | Of other textile materials  | 13               | A                       |
| 6104410000      | Of wool or fine animal hair | 13               | A                       |
| 6104420000      | Of cotton                   | 13               | A                       |
| 6104430000      | Of synthetic fibres         | 13               | A                       |
| 6104440000      | Of artificial fibres        | 13               | A                       |
| 6104491000      | Of silk                     | 13               | A                       |



| <b>HSK 2015</b> | <b>Description</b>          | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|-----------------------------|------------------|-------------------------|
| 6104499000      | Other                       | 13               | A                       |
| 6104510000      | Of wool or fine animal hair | 13               | A                       |
| 6104520000      | Of cotton                   | 13               | A                       |
| 6104530000      | Of synthetic fibres         | 13               | A                       |
| 6104590000      | Of other textile materials  | 13               | A                       |
| 6104610000      | Of wool or fine animal hair | 13               | A                       |
| 6104620000      | Of cotton                   | 13               | B                       |
| 6104630000      | Of synthetic fibres         | 13               | A                       |
| 6104690000      | Of other textile materials  | 13               | A                       |
| 6105100000      | Of cotton                   | 13               | A                       |
| 6105201000      | Of synthetic fibres         | 13               | A                       |
| 6105202000      | Of artificial fibres        | 13               | A                       |
| 6105901000      | Of silk                     | 13               | A                       |
| 6105902000      | Of wool or fine animal hair | 13               | A                       |
| 6105909000      | Other                       | 13               | A                       |
| 6106100000      | Of cotton                   | 13               | A                       |
| 6106201000      | Of synthetic fibres         | 13               | A                       |
| 6106202000      | Of artificial fibres        | 13               | A                       |
| 6106901000      | Of silk                     | 13               | A                       |
| 6106902000      | Of wool or fine animal hair | 13               | A                       |
| 6106909000      | Other                       | 13               | A                       |
| 6107110000      | Of cotton                   | 13               | A                       |
| 6107121000      | Of synthetic fibres         | 13               | A                       |
| 6107122000      | Of artificial fibres        | 13               | A                       |
| 6107190000      | Of other textile materials  | 13               | A                       |
| 6107210000      | Of cotton                   | 13               | A                       |
| 6107221000      | Of synthetic fibres         | 13               | A                       |
| 6107222000      | Of artificial fibres        | 13               | A                       |
| 6107290000      | Of other textile materials  | 13               | A                       |
| 6107910000      | Of cotton                   | 13               | A                       |
| 6107991000      | Of wool or fine animal hair | 13               | A                       |
| 6107999000      | Other                       | 13               | A                       |
| 6108111000      | Of synthetic fibres         | 13               | A                       |
| 6108112000      | Of artificial fibres        | 13               | A                       |
| 6108191000      | Of cotton                   | 13               | A                       |
| 6108199000      | Other                       | 13               | A                       |
| 6108210000      | Of cotton                   | 13               | A                       |

| <b>HSK 2015</b> | <b>Description</b>          | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|-----------------------------|------------------|-------------------------|
| 6108221000      | Of synthetic fibres         | 13               | A                       |
| 6108222000      | Of artificial fibres        | 13               | A                       |
| 6108290000      | Of other textile materials  | 13               | A                       |
| 6108310000      | Of cotton                   | 13               | A                       |
| 6108321000      | Of synthetic fibres         | 13               | A                       |
| 6108322000      | Of artificial fibres        | 13               | A                       |
| 6108390000      | Of other textile materials  | 13               | A                       |
| 6108910000      | Of cotton                   | 13               | A                       |
| 6108921000      | Of synthetic fibres         | 13               | A                       |
| 6108922000      | Of artificial fibres        | 13               | A                       |
| 6108991000      | Of wool or fine animal hair | 13               | A                       |
| 6108999000      | Other                       | 13               | A                       |
| 6109101000      | T-shirts                    | 13               | B                       |
| 6109109000      | Other                       | 13               | A                       |
| 6109901010      | T-shirts                    | 13               | A                       |
| 6109901090      | Other                       | 13               | A                       |
| 6109902010      | T-shirts                    | 13               | A                       |
| 6109902090      | Other                       | 13               | A                       |
| 6109903010      | T-shirts                    | 13               | B                       |
| 6109903090      | Other                       | 13               | A                       |
| 6109909010      | T-shirts                    | 13               | A                       |
| 6109909090      | Other                       | 13               | A                       |
| 6110110000      | Of wool                     | 13               | A                       |
| 6110120000      | Of Kashmir (cashmere) goats | 13               | A                       |
| 6110190000      | Other                       | 13               | A                       |
| 6110200000      | Of cotton                   | 13               | A                       |
| 6110301000      | Of synthetic fibres         | 13               | A                       |
| 6110302000      | Of artificial fibres        | 13               | A                       |
| 6110901000      | Of silk                     | 13               | A                       |
| 6110909000      | Other                       | 13               | A                       |
| 6111201000      | Garments                    | 8                | B                       |
| 6111202000      | Accessories                 | 8                | B                       |
| 6111301000      | Garments                    | 8                | A                       |
| 6111302000      | Accessories                 | 8                | A                       |
| 6111901000      | Garments                    | 8                | A                       |
| 6111902000      | Accessories                 | 8                | A                       |
| 6112110000      | Of cotton                   | 13               | A                       |

| <b>HSK 2015</b> | <b>Description</b>                                                        | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|---------------------------------------------------------------------------|------------------|-------------------------|
| 6112120000      | Of synthetic fibres                                                       | 13               | A                       |
| 6112190000      | Of other textile materials                                                | 13               | A                       |
| 6112201000      | Of man-made fibres                                                        | 13               | A                       |
| 6112209000      | Other                                                                     | 13               | A                       |
| 6112310000      | Of synthetic fibres                                                       | 13               | A                       |
| 6112390000      | Of other textile materials                                                | 13               | A                       |
| 6112410000      | Of synthetic fibres                                                       | 13               | A                       |
| 6112490000      | Of other textile materials                                                | 13               | A                       |
| 6113001000      | Of heading 59.03                                                          | 13               | A                       |
| 6113002000      | Of heading 59.06                                                          | 13               | A                       |
| 6113003000      | Of heading 59.07                                                          | 13               | A                       |
| 6114200000      | Of cotton                                                                 | 13               | A                       |
| 6114301000      | Of synthetic fibres                                                       | 13               | A                       |
| 6114302000      | Of artificial fibres                                                      | 13               | A                       |
| 6114901000      | Of silk                                                                   | 13               | A                       |
| 6114909000      | Other                                                                     | 13               | A                       |
| 6115100000      | Graduated compression hosiery (for example, stockings for varicose veins) | 13               | A                       |
| 6115210000      | Of synthetic fibres, measuring per single yarn less than 67 decitex       | 13               | A                       |
| 6115220000      | Of synthetic fibres, measuring per single yarn 67 decitex or more         | 13               | A                       |
| 6115290000      | Of other textile materials                                                | 13               | A                       |
| 6115301000      | Of man-made fibres                                                        | 13               | A                       |
| 6115309000      | Other                                                                     | 13               | A                       |
| 6115940000      | Of wool or fine animal hair                                               | 13               | A                       |
| 6115950000      | Of cotton                                                                 | 13               | A                       |
| 6115960000      | Of synthetic fibres                                                       | 13               | A                       |
| 6115990000      | Of other textile materials                                                | 13               | A                       |
| 6116100000      | Impregnated, coated or covered with plastics or rubber                    | 8                | A                       |
| 6116910000      | Of wool or fine animal hair                                               | 8                | A                       |
| 6116921000      | Working gloves                                                            | 8                | A                       |
| 6116929000      | Other                                                                     | 8                | A                       |
| 6116930000      | Of synthetic fibres                                                       | 8                | A                       |
| 6116990000      | Of other textile materials                                                | 8                | A                       |
| 6117101000      | Of silk                                                                   | 13               | A                       |
| 6117102000      | Of wool or fine animal hair                                               | 13               | A                       |
| 6117103000      | Of cotton                                                                 | 13               | A                       |

| <b>HSK 2015</b> | <b>Description</b>          | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|-----------------------------|------------------|-------------------------|
| 6117104000      | Of man-made fibres          | 13               | A                       |
| 6117109000      | Other                       | 13               | A                       |
| 6117801000      | Ties, bow ties and cravats  | 13               | A                       |
| 6117809000      | Other                       | 13               | A                       |
| 6117900000      | Parts                       | 13               | A                       |
| 6201110000      | Of wool or fine animal hair | 13               | A                       |
| 6201120000      | Of cotton                   | 13               | A                       |
| 6201131000      | Of synthetic fibres         | 13               | A                       |
| 6201132000      | Of artificial fibres        | 13               | A                       |
| 6201190000      | Of other textile materials  | 13               | A                       |
| 6201910000      | Of wool or fine animal hair | 13               | A                       |
| 6201920000      | Of cotton                   | 13               | A                       |
| 6201931000      | Of synthetic fibres         | 13               | A                       |
| 6201932000      | Of artificial fibres        | 13               | A                       |
| 6201990000      | Of other textile materials  | 13               | A                       |
| 6202110000      | Of wool or fine animal hair | 13               | A                       |
| 6202120000      | Of cotton                   | 13               | A                       |
| 6202131000      | Of synthetic fibres         | 13               | A                       |
| 6202132000      | Of artificial fibres        | 13               | A                       |
| 6202190000      | Of other textile materials  | 13               | A                       |
| 6202910000      | Of wool or fine animal hair | 13               | A                       |
| 6202920000      | Of cotton                   | 13               | A                       |
| 6202931000      | Of synthetic fibres         | 13               | A                       |
| 6202932000      | Of artificial fibres        | 13               | A                       |
| 6202990000      | Of other textile materials  | 13               | A                       |
| 6203110000      | Of wool or fine animal hair | 13               | A                       |
| 6203120000      | Of synthetic fibres         | 13               | A                       |
| 6203190000      | Of other textile fibres     | 13               | A                       |
| 6203220000      | Of cotton                   | 13               | A                       |
| 6203230000      | Of synthetic fibres         | 13               | A                       |
| 6203291000      | Of wool or fine animal hair | 13               | A                       |
| 6203299000      | Other                       | 13               | A                       |
| 6203310000      | Of wool or fine animal hair | 13               | A                       |
| 6203320000      | Of cotton                   | 13               | A                       |
| 6203330000      | Of synthetic fibres         | 13               | A                       |
| 6203390000      | Of other textile materials  | 13               | A                       |
| 6203410000      | Of wool or fine animal hair | 13               | A                       |

| <b>HSK 2015</b> | <b>Description</b>             | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|--------------------------------|------------------|-------------------------|
| 6203421000      | Of denim, including blue jeans | 13               | B                       |
| 6203429000      | Other                          | 13               | B                       |
| 6203430000      | Of synthetic fibres            | 13               | A                       |
| 6203490000      | Of other textile materials     | 13               | A                       |
| 6204110000      | Of wool or fine animal hair    | 13               | A                       |
| 6204120000      | Of cotton                      | 13               | A                       |
| 6204130000      | Of synthetic fibres            | 13               | A                       |
| 6204191000      | Of silk                        | 13               | A                       |
| 6204199000      | Other                          | 13               | A                       |
| 6204210000      | Of wool or fine animal hair    | 13               | A                       |
| 6204220000      | Of cotton                      | 13               | A                       |
| 6204230000      | Of synthetic fibres            | 13               | A                       |
| 6204291000      | Of silk                        | 13               | A                       |
| 6204299000      | Other                          | 13               | A                       |
| 6204310000      | Of wool or fine animal hair    | 13               | A                       |
| 6204320000      | Of cotton                      | 13               | A                       |
| 6204330000      | Of synthetic fibres            | 13               | A                       |
| 6204391000      | Of silk                        | 13               | A                       |
| 6204399000      | Other                          | 13               | A                       |
| 6204410000      | Of wool or fine animal hair    | 13               | A                       |
| 6204420000      | Of cotton                      | 13               | A                       |
| 6204430000      | Of synthetic fibres            | 13               | A                       |
| 6204440000      | Of artificial fibres           | 13               | A                       |
| 6204491000      | Of silk                        | 13               | A                       |
| 6204499000      | Other                          | 13               | A                       |
| 6204510000      | Of wool or fine animal hair    | 13               | A                       |
| 6204520000      | Of cotton                      | 13               | A                       |
| 6204530000      | Of synthetic fibres            | 13               | A                       |
| 6204591000      | Of silk                        | 13               | A                       |
| 6204599000      | Other                          | 13               | A                       |
| 6204610000      | Of wool or fine animal hair    | 13               | A                       |
| 6204621000      | Of denim, including blue jeans | 13               | B                       |
| 6204629000      | Other                          | 13               | B                       |
| 6204630000      | Of synthetic fibres            | 13               | B                       |
| 6204691000      | Of silk                        | 13               | A                       |
| 6204699000      | Other                          | 13               | A                       |
| 6205200000      | Of cotton                      | 13               | A                       |

| <b>HSK 2015</b> | <b>Description</b>          | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|-----------------------------|------------------|-------------------------|
| 6205301000      | Of synthetic fibres         | 13               | A                       |
| 6205302000      | Of artificial fibres        | 13               | A                       |
| 6205901000      | Of silk                     | 13               | A                       |
| 6205902000      | Of wool or fine animal hair | 13               | A                       |
| 6205909000      | Other                       | 13               | A                       |
| 6206100000      | Of silk or silk waste       | 13               | A                       |
| 6206200000      | Of wool or fine animal hair | 13               | A                       |
| 6206300000      | Of cotton                   | 13               | A                       |
| 6206401000      | Of synthetic fibres         | 13               | A                       |
| 6206402000      | Of artificial fibres        | 13               | A                       |
| 6206900000      | Of other textile materials  | 13               | A                       |
| 6207110000      | Of cotton                   | 13               | A                       |
| 6207191000      | Of man-made fibres          | 13               | A                       |
| 6207199000      | Other                       | 13               | A                       |
| 6207210000      | Of cotton                   | 13               | A                       |
| 6207221000      | Of synthetic fibres         | 13               | A                       |
| 6207222000      | Of artificial fibres        | 13               | A                       |
| 6207290000      | Of other textile materials  | 13               | A                       |
| 6207910000      | Of cotton                   | 13               | A                       |
| 6207991000      | Of silk                     | 13               | A                       |
| 6207992000      | Of wool or fine animal hair | 13               | A                       |
| 6207993010      | Of synthetic fibres         | 13               | A                       |
| 6207993020      | Of artificial fibres        | 13               | A                       |
| 6207999000      | Other                       | 13               | A                       |
| 6208111000      | Of synthetic fibres         | 13               | A                       |
| 6208112000      | Of artificial fibres        | 13               | A                       |
| 6208191000      | Of silk                     | 13               | A                       |
| 6208192000      | Of cotton                   | 13               | A                       |
| 6208199000      | Other                       | 13               | A                       |
| 6208210000      | Of cotton                   | 13               | A                       |
| 6208221000      | Of synthetic fibres         | 13               | A                       |
| 6208222000      | Of artificial fibres        | 13               | A                       |
| 6208290000      | Of other textile materials  | 13               | A                       |
| 6208910000      | Of cotton                   | 13               | A                       |
| 6208921000      | Of synthetic fibres         | 13               | A                       |
| 6208922000      | Of artificial fibres        | 13               | A                       |
| 6208991000      | Of silk                     | 13               | A                       |

| <b>HSK 2015</b> | <b>Description</b>                                       | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|----------------------------------------------------------|------------------|-------------------------|
| 6208992000      | Of wool or fine animal hair                              | 13               | A                       |
| 6208999000      | Other                                                    | 13               | A                       |
| 6209201000      | Garments                                                 | 8                | A                       |
| 6209202000      | Accessories                                              | 8                | A                       |
| 6209301000      | Garments                                                 | 8                | A                       |
| 6209302000      | Accessories                                              | 8                | A                       |
| 6209901010      | Of wool or fine animal hair                              | 8                | A                       |
| 6209901090      | Other                                                    | 8                | A                       |
| 6209902000      | Accessories                                              | 8                | A                       |
| 6210101000      | Of fabrics of heading 56.02                              | 13               | A                       |
| 6210102000      | Of fabrics of heading 56.03                              | 13               | A                       |
| 6210201000      | Of fabrics of heading 59.03                              | 13               | A                       |
| 6210202000      | Of fabrics of heading 59.06                              | 13               | A                       |
| 6210203000      | Of fabrics of heading 59.07                              | 13               | A                       |
| 6210301000      | Of fabrics of heading 59.03                              | 13               | A                       |
| 6210302000      | Of fabrics of heading 59.06                              | 13               | A                       |
| 6210303000      | Of fabrics of heading 59.07                              | 13               | A                       |
| 6210401000      | Of fabrics of heading 59.03                              | 13               | A                       |
| 6210402000      | Of fabrics of heading 59.06                              | 13               | A                       |
| 6210403000      | Of fabrics of heading 59.07                              | 13               | A                       |
| 6210501000      | Of fabrics of heading 59.03                              | 13               | A                       |
| 6210502000      | Of fabrics of heading 59.06                              | 13               | A                       |
| 6210503000      | Of fabrics of heading 59.07                              | 13               | A                       |
| 6211111000      | Of man-made fibres                                       | 13               | A                       |
| 6211119000      | Other                                                    | 13               | A                       |
| 6211121000      | Of man-made fibres                                       | 13               | A                       |
| 6211129000      | Other                                                    | 13               | A                       |
| 6211201000      | Of man-made fibres                                       | 13               | A                       |
| 6211209000      | Other                                                    | 13               | A                       |
| 6211321000      | Judo, taekwondo and other oriental martial arts uniforms | 13               | A                       |
| 6211329000      | Other                                                    | 13               | A                       |
| 6211331000      | Of synthetic fibres                                      | 13               | A                       |
| 6211332000      | Of artificial fibres                                     | 13               | A                       |
| 6211391000      | Of wool or fine animal hair                              | 13               | A                       |
| 6211399000      | Other                                                    | 13               | A                       |
| 6211421000      | Judo, taekwondo and other oriental martial arts uniforms | 13               | A                       |

| <b>HSK 2015</b> | <b>Description</b>                                                                       | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|------------------------------------------------------------------------------------------|------------------|-------------------------|
| 6211429000      | Other                                                                                    | 13               | A                       |
| 6211431000      | Of synthetic fibres                                                                      | 13               | A                       |
| 6211432000      | Of artificial fibres                                                                     | 13               | A                       |
| 6211491000      | Of wool or fine animal hair                                                              | 13               | A                       |
| 6211499000      | Other                                                                                    | 13               | A                       |
| 6212101000      | Of cotton                                                                                | 13               | A                       |
| 6212102000      | Of man-made fibres                                                                       | 13               | A                       |
| 6212109000      | Other                                                                                    | 13               | A                       |
| 6212201000      | Of cotton                                                                                | 13               | A                       |
| 6212202000      | Of man-made fibres                                                                       | 13               | A                       |
| 6212209000      | Other                                                                                    | 13               | B                       |
| 6212300000      | Corselettes                                                                              | 13               | A                       |
| 6212900000      | Other                                                                                    | 13               | A                       |
| 6213200000      | Of cotton                                                                                | 8                | A                       |
| 6213900000      | Of other textile materials                                                               | 8                | A                       |
| 6214100000      | Of silk or silk waste                                                                    | 8                | A                       |
| 6214200000      | Of wool or fine animal hair                                                              | 8                | A                       |
| 6214300000      | Of synthetic fibres                                                                      | 8                | A                       |
| 6214400000      | Of artificial fibres                                                                     | 8                | A                       |
| 6214900000      | Of other textile materials                                                               | 8                | A                       |
| 6215100000      | Of silk or silk waste                                                                    | 8                | A                       |
| 6215200000      | Of man-made fibres                                                                       | 8                | A                       |
| 6215900000      | Of other textile materials                                                               | 8                | A                       |
| 6216001000      | Impregnated, coated or covered with plastics or rubber                                   | 8                | A                       |
| 6216009000      | Other                                                                                    | 8                | A                       |
| 6217100000      | Accessories                                                                              | 13               | A                       |
| 6217900000      | Parts                                                                                    | 13               | A                       |
| 6301100000      | Electric blankets                                                                        | 10               | A                       |
| 6301200000      | Blankets (other than electric blankets) and travelling rugs, of wool or fine animal hair | 10               | A                       |
| 6301300000      | Blankets (other than electric blankets) and travelling rugs, of cotton                   | 10               | A                       |
| 6301400000      | Blankets (other than electric blankets) and travelling rugs, of synthetic fibers         | 10               | A                       |
| 6301900000      | Other blankets and travelling rugs                                                       | 10               | A                       |
| 6302101000      | Of cotton                                                                                | 13               | A                       |



| <b>HSK 2015</b> | <b>Description</b>                                                                     | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|----------------------------------------------------------------------------------------|------------------|-------------------------|
| 6302109000      | Other                                                                                  | 13               | A                       |
| 6302210000      | Of cotton                                                                              | 13               | A                       |
| 6302220000      | Of man-made fibres                                                                     | 13               | A                       |
| 6302290000      | Of other textile materials                                                             | 13               | A                       |
| 6302310000      | Of cotton                                                                              | 13               | A                       |
| 6302320000      | Of man-made fibres                                                                     | 13               | A                       |
| 6302390000      | Of other textile materials                                                             | 13               | A                       |
| 6302400000      | Table linen, knitted or crocheted                                                      | 13               | A                       |
| 6302510000      | Of cotton                                                                              | 13               | A                       |
| 6302530000      | Of man-made fibres                                                                     | 13               | A                       |
| 6302590000      | Of other textile materials                                                             | 13               | A                       |
| 6302600000      | Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton | 13               | A                       |
| 6302910000      | Of cotton                                                                              | 13               | A                       |
| 6302930000      | Of man-made fibres                                                                     | 13               | A                       |
| 6302990000      | Of other textile materials                                                             | 13               | A                       |
| 6303120000      | Of synthetic fibres                                                                    | 13               | A                       |
| 6303191000      | Of cotton                                                                              | 13               | A                       |
| 6303199000      | Other                                                                                  | 13               | A                       |
| 6303910000      | Of cotton                                                                              | 13               | A                       |
| 6303920000      | Of synthetic fibres                                                                    | 13               | A                       |
| 6303990000      | Of other textile materials                                                             | 13               | A                       |
| 6304110000      | Knitted or crocheted                                                                   | 13               | A                       |
| 6304190000      | Other                                                                                  | 13               | A                       |
| 6304910000      | Knitted or crocheted                                                                   | 13               | A                       |
| 6304920000      | Not knitted or crocheted, of cotton                                                    | 13               | A                       |
| 6304930000      | Not knitted or crocheted, of synthetic fibres                                          | 13               | A                       |
| 6304990000      | Not knitted or crocheted, of other textile materials                                   | 13               | A                       |
| 6305100000      | Of jute or of other textile bast fibres of heading 53.03                               | 8                | A                       |
| 6305200000      | Of cotton                                                                              | 8                | A                       |
| 6305320000      | Flexible intermediate bulk containers                                                  | 8                | A                       |
| 6305330000      | Other, of polyethylene or polypropylene strip or the like                              | 8                | A                       |
| 6305390000      | Other                                                                                  | 8                | A                       |
| 6305900000      | Of other textile materials                                                             | 8                | A                       |
| 6306120000      | Of synthetic fibres                                                                    | 13               | A                       |

| HSK 2015   | Description                                                                                                                                                                                                              | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 6306190000 | Of other textile materials                                                                                                                                                                                               | 13        | A                |
| 6306220000 | Of synthetic fibres                                                                                                                                                                                                      | 13        | A                |
| 6306290000 | Of other textile materials                                                                                                                                                                                               | 13        | A                |
| 6306300000 | Sails                                                                                                                                                                                                                    | 13        | A                |
| 6306401000 | Of cotton                                                                                                                                                                                                                | 13        | A                |
| 6306409000 | Of other textile materials                                                                                                                                                                                               | 13        | A                |
| 6306901000 | Of cotton                                                                                                                                                                                                                | 13        | A                |
| 6306902000 | Of synthetic fibres                                                                                                                                                                                                      | 13        | A                |
| 6306909000 | Other                                                                                                                                                                                                                    | 13        | A                |
| 6307100000 | Floor-cloths, dish-cloths, dusters and similar cleaning cloths                                                                                                                                                           | 10        | A                |
| 6307200000 | Life-jackets and life-belts                                                                                                                                                                                              | 10        | A                |
| 6307901000 | Footwear lace                                                                                                                                                                                                            | 10        | A                |
| 6307902000 | Cloth wrappers                                                                                                                                                                                                           | 10        | A                |
| 6307903000 | Dress patterns                                                                                                                                                                                                           | 10        | A                |
| 6307909000 | Other                                                                                                                                                                                                                    | 10        | A                |
| 6308000000 | Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale. | 13        | A                |
| 6309000000 | Worn clothing and other worn articles.                                                                                                                                                                                   | 8         | A                |
| 6310100000 | Sorted                                                                                                                                                                                                                   | 8         | A                |
| 6310900000 | Other                                                                                                                                                                                                                    | 8         | A                |
| 6401100000 | Footwear incorporating a protective metal toe-cap                                                                                                                                                                        | 8         | C                |
| 6401921000 | Ski - boots                                                                                                                                                                                                              | 8         | C                |
| 6401929010 | Of rubber                                                                                                                                                                                                                | 8         | C                |
| 6401929090 | Other                                                                                                                                                                                                                    | 8         | C                |
| 6401991010 | Of rubber                                                                                                                                                                                                                | 8         | C                |
| 6401991090 | Other                                                                                                                                                                                                                    | 8         | C                |
| 6401999000 | Other                                                                                                                                                                                                                    | 8         | C                |
| 6402120000 | Ski-boots, cross-country ski footwear and snowboard boots                                                                                                                                                                | 13        | C                |
| 6402190000 | Other                                                                                                                                                                                                                    | 13        | C                |
| 6402200000 | Footwear with upper straps or thongs assembled to the sole by means of plugs                                                                                                                                             | 13        | C                |
| 6402911000 | Footwear, protective against cold                                                                                                                                                                                        | 13        | C                |
| 6402912000 | Tennis shoes, basketball shoes, gym shoes, training shoes and the like                                                                                                                                                   | 13        | C                |

| HSK 2015   | Description                                                                                                               | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 6402919000 | Other                                                                                                                     | 13        | C                |
| 6402991000 | Sandals or similar footwear, produced in one piece by moulding                                                            | 13        | B                |
| 6402992000 | Tennis shoes, basketball shoes, gym shoes, training shoes and the like                                                    | 13        | B                |
| 6402999000 | Other                                                                                                                     | 13        | C                |
| 6403120000 | Ski-boots, cross-country ski footwear and snowboard boots                                                                 | 13        | C                |
| 6403190000 | Other                                                                                                                     | 13        | C                |
| 6403200000 | Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe | 13        | C                |
| 6403400000 | Other footwear, incorporating a protective metal toe-cap                                                                  | 13        | C                |
| 6403511000 | Dress shoes                                                                                                               | 13        | C                |
| 6403519000 | Other                                                                                                                     | 13        | C                |
| 6403591000 | Dress shoes                                                                                                               | 13        | C                |
| 6403599000 | Other                                                                                                                     | 13        | C                |
| 6403911000 | Dress shoes                                                                                                               | 13        | C                |
| 6403912000 | Mountaineering footwear                                                                                                   | 13        | C                |
| 6403913000 | Lace-boots                                                                                                                | 13        | C                |
| 6403914000 | Tennis shoes, basketball shoes, gym shoes, training shoes and the like                                                    | 13        | C                |
| 6403919000 | Other                                                                                                                     | 13        | C                |
| 6403991000 | Dress shoes                                                                                                               | 13        | C                |
| 6403992000 | Mountaineering footwear                                                                                                   | 13        | C                |
| 6403993000 | Lace-boots                                                                                                                | 13        | C                |
| 6403994000 | Tennis shoes, basketball shoes, gym shoes, training shoes and the like                                                    | 13        | C                |
| 6403999000 | Other                                                                                                                     | 13        | C                |
| 6404110000 | Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like                                   | 13        | C                |
| 6404191000 | Slippers                                                                                                                  | 13        | C                |
| 6404199000 | Other                                                                                                                     | 13        | C                |
| 6404201000 | Slippers                                                                                                                  | 13        | C                |
| 6404209000 | Other                                                                                                                     | 13        | C                |
| 6405100000 | With uppers of leather or composition leather                                                                             | 13        | C                |
| 6405200000 | With uppers of textile materials                                                                                          | 13        | C                |
| 6405900000 | Other                                                                                                                     | 13        | C                |
| 6406101000 | Uppers                                                                                                                    | 8         | C                |
| 6406102000 | Parts                                                                                                                     | 8         | C                |

| <b>HSK 2015</b> | <b>Description</b>                                                                                                                               | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------------------|
| 6406201000      | Outer soles                                                                                                                                      | 8                | C                       |
| 6406202000      | Heels                                                                                                                                            | 8                | C                       |
| 6406901000      | Of wood                                                                                                                                          | 8                | C                       |
| 6406909010      | Removable in-soles                                                                                                                               | 8                | C                       |
| 6406909020      | Heel cushion                                                                                                                                     | 8                | C                       |
| 6406909030      | Gaiters                                                                                                                                          | 8                | C                       |
| 6406909040      | Leggings                                                                                                                                         | 8                | C                       |
| 6406909090      | Other                                                                                                                                            | 8                | C                       |
| 6501000000      | Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt. | 8                | A                       |
| 6502000000      | Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.         | 8                | A                       |
| 6504000000      | Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.                                  | 8                | A                       |
| 6505001000      | Hair-nets                                                                                                                                        | 8                | A                       |
| 6505009011      | Of synthetic fibres                                                                                                                              | 8                | A                       |
| 6505009019      | Of other fibres                                                                                                                                  | 8                | A                       |
| 6505009021      | Sports cap                                                                                                                                       | 8                | A                       |
| 6505009022      | Berets                                                                                                                                           | 8                | A                       |
| 6505009029      | Other                                                                                                                                            | 8                | A                       |
| 6505009090      | Other                                                                                                                                            | 8                | A                       |
| 6506100000      | Safety headgear                                                                                                                                  | 8                | A                       |
| 6506910000      | Of rubber or of plastics                                                                                                                         | 8                | A                       |
| 6506991000      | Of leather                                                                                                                                       | 8                | A                       |
| 6506992000      | Of metal                                                                                                                                         | 8                | A                       |
| 6506999000      | Other                                                                                                                                            | 8                | A                       |
| 6507000000      | Head-bands, lining, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.                                                     | 8                | A                       |
| 6601100000      | Garden or similar umbrellas                                                                                                                      | 13               | A                       |
| 6601910000      | Having a telescopic shaft                                                                                                                        | 13               | A                       |
| 6601991000      | Walking-stick umbrellas                                                                                                                          | 13               | A                       |
| 6601992000      | Sun umbrellas                                                                                                                                    | 13               | A                       |
| 6601999000      | Other                                                                                                                                            | 13               | A                       |
| 6602001000      | Walking-sticks                                                                                                                                   | 8                | A                       |

| HSK 2015   | Description                                                                                                                                                                                                                                            | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 6602002000 | seat-sticks                                                                                                                                                                                                                                            | 8         | A                |
| 6602003000 | Whips, riding-crops                                                                                                                                                                                                                                    | 8         | A                |
| 6602009000 | Other                                                                                                                                                                                                                                                  | 8         | A                |
| 6603200000 | Umbrella frames, including frames mounted on shafts (sticks)                                                                                                                                                                                           | 13        | A                |
| 6603900000 | Other                                                                                                                                                                                                                                                  | 13        | A                |
| 6701000000 | Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).                                                                   | 8         | A                |
| 6702100000 | Of plastics                                                                                                                                                                                                                                            | 8         | A                |
| 6702901000 | Of woven fabrics                                                                                                                                                                                                                                       | 8         | A                |
| 6702902000 | Of paper                                                                                                                                                                                                                                               | 8         | A                |
| 6702909000 | Other                                                                                                                                                                                                                                                  | 8         | A                |
| 6703001010 | Washed, dressed, thinned                                                                                                                                                                                                                               | 8         | A                |
| 6703001090 | Other                                                                                                                                                                                                                                                  | 8         | A                |
| 6703009000 | Other                                                                                                                                                                                                                                                  | 8         | A                |
| 6704110000 | Complete wigs                                                                                                                                                                                                                                          | 8         | A                |
| 6704191000 | Partial wigs                                                                                                                                                                                                                                           | 8         | A                |
| 6704192000 | False beards                                                                                                                                                                                                                                           | 8         | A                |
| 6704193000 | False eyebrows                                                                                                                                                                                                                                         | 8         | A                |
| 6704194000 | False eyelashes                                                                                                                                                                                                                                        | 8         | A                |
| 6704199000 | Other                                                                                                                                                                                                                                                  | 8         | A                |
| 6704201000 | Complete wigs                                                                                                                                                                                                                                          | 8         | A                |
| 6704202000 | Partial wigs                                                                                                                                                                                                                                           | 8         | A                |
| 6704203000 | False beards                                                                                                                                                                                                                                           | 8         | A                |
| 6704204000 | False eyebrows                                                                                                                                                                                                                                         | 8         | A                |
| 6704205000 | False eyelashes                                                                                                                                                                                                                                        | 8         | A                |
| 6704209000 | Other                                                                                                                                                                                                                                                  | 8         | A                |
| 6704900000 | Of other materials                                                                                                                                                                                                                                     | 8         | A                |
| 6801000000 | Setts,curbstones and flagstones, of natural stone (except slate).                                                                                                                                                                                      | 8         | A                |
| 6802100000 | Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder | 8         | B                |
| 6802211000 | Marble                                                                                                                                                                                                                                                 | 8         | B                |

| HSK 2015   | Description                                                                                            | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------|-----------|------------------|
| 6802212000 | Travertine                                                                                             | 8         | A                |
| 6802213000 | Alabaster                                                                                              | 8         | A                |
| 6802230000 | Granite                                                                                                | 8         | C                |
| 6802291000 | Other calcareous stone                                                                                 | 8         | A                |
| 6802299000 | Other                                                                                                  | 8         | C                |
| 6802911000 | Marble                                                                                                 | 8         | B                |
| 6802912000 | Travertine                                                                                             | 8         | A                |
| 6802913000 | Alabaster                                                                                              | 8         | A                |
| 6802920000 | Other calcareous stone                                                                                 | 8         | A                |
| 6802930000 | Granite                                                                                                | 8         | C                |
| 6802990000 | Other stone                                                                                            | 8         | C                |
| 6803001000 | Inkstone                                                                                               | 8         | C                |
| 6803009000 | Other                                                                                                  | 8         | C                |
| 6804100000 | Millstones and grindstones for milling, grinding or pulping                                            | 8         | A                |
| 6804210000 | Of agglomerated synthetic or natural diamond                                                           | 8         | A                |
| 6804220000 | Of other agglomerated abrasives or of ceramics                                                         | 8         | A                |
| 6804230000 | Of natural stone                                                                                       | 8         | A                |
| 6804300000 | Hand sharpening or polishing stones                                                                    | 8         | A                |
| 6805100000 | On a base of woven textile fabric only                                                                 | 8         | A                |
| 6805200000 | On a base of paper or paperboard only                                                                  | 8         | A                |
| 6805300000 | On a base of other materials                                                                           | 8         | A                |
| 6806101000 | Slag wool                                                                                              | 8         | C                |
| 6806102000 | Rock wool                                                                                              | 8         | C                |
| 6806103000 | Ceramic fibre                                                                                          | 8         | C                |
| 6806109000 | Other                                                                                                  | 8         | C                |
| 6806201000 | Exfoliated vermiculite                                                                                 | 8         | B                |
| 6806202000 | Expanded clays                                                                                         | 8         | A                |
| 6806204000 | Expanded perlite                                                                                       | 8         | A                |
| 6806209000 | Other                                                                                                  | 8         | A                |
| 6806901000 | Fire proofing material                                                                                 | 8         | A                |
| 6806909000 | Other                                                                                                  | 8         | C                |
| 6807100000 | In rolls                                                                                               | 8         | A                |
| 6807900000 | Other                                                                                                  | 8         | A                |
| 6808000000 | Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, | 8         | A                |

| HSK 2015   | Description                                                                                             | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------------------|-----------|------------------|
|            | particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders. |           |                  |
| 6809110000 | Faced or reinforced with paper or paperboard only                                                       | 8         | C                |
| 6809190000 | Other                                                                                                   | 8         | C                |
| 6809900000 | Other articles                                                                                          | 8         | A                |
| 6810111000 | Blocks                                                                                                  | 8         | A                |
| 6810112000 | Bricks                                                                                                  | 8         | A                |
| 6810191000 | Tiles                                                                                                   | 8         | A                |
| 6810192000 | Flagstones                                                                                              | 8         | A                |
| 6810193000 | Roofing tiles                                                                                           | 8         | A                |
| 6810199000 | Other                                                                                                   | 8         | C                |
| 6810910000 | Prefabricated structural components for building or civil engineering                                   | 8         | A                |
| 6810991000 | Beams and girders                                                                                       | 8         | A                |
| 6810992000 | Pile                                                                                                    | 8         | A                |
| 6810993000 | Electric pole                                                                                           | 8         | A                |
| 6810994000 | Railway sleepers                                                                                        | 8         | A                |
| 6810995000 | Pipes                                                                                                   | 8         | A                |
| 6810999000 | Other                                                                                                   | 8         | A                |
| 6811401010 | For roofs, ceilings, walls or floors                                                                    | 8         | A                |
| 6811401090 | Other                                                                                                   | 8         | A                |
| 6811402010 | For roofs, ceilings, walls or floors                                                                    | 8         | A                |
| 6811402090 | Other                                                                                                   | 8         | A                |
| 6811403000 | Tubes, pipes and tube or pipe fittings                                                                  | 8         | A                |
| 6811409010 | For roofs, ceilings, walls or floors                                                                    | 8         | A                |
| 6811409090 | Other                                                                                                   | 8         | A                |
| 6811810000 | Corrugated sheets                                                                                       | 8         | A                |
| 6811820000 | Other sheets, panels, tiles and similar articles                                                        | 8         | A                |
| 6811891000 | Tubes, pipes and tube or pipe fittings                                                                  | 8         | A                |
| 6811899000 | Other                                                                                                   | 8         | A                |
| 6812801000 | Clothing, clothing accessories, footwear and headgear                                                   | 8         | A                |
| 6812802000 | Paper, millboard and felt                                                                               | 8         | A                |
| 6812803000 | Compressed asbestos fibre jointing, in sheets or rolls                                                  | 8         | A                |
| 6812809000 | Other                                                                                                   | 8         | A                |
| 6812910000 | Clothing, clothing accessories, footwear and headgear                                                   | 8         | A                |

| HSK 2015   | Description                                                                                                                                                  | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 6812920000 | Paper, millboard and felt                                                                                                                                    | 8         | A                |
| 6812930000 | Compressed asbestos fibre jointing, in sheets or rolls                                                                                                       | 8         | A                |
| 6812990000 | Other                                                                                                                                                        | 8         | A                |
| 6813201010 | For automobiles                                                                                                                                              | 8         | A                |
| 6813201090 | Other                                                                                                                                                        | 8         | A                |
| 6813202010 | For automobiles                                                                                                                                              | 8         | A                |
| 6813202090 | Other                                                                                                                                                        | 8         | A                |
| 6813209010 | For automobiles                                                                                                                                              | 8         | A                |
| 6813209090 | Other                                                                                                                                                        | 8         | A                |
| 6813810000 | Brake linings and pads                                                                                                                                       | 8         | A                |
| 6813891000 | Clutch facing                                                                                                                                                | 8         | A                |
| 6813899000 | Other                                                                                                                                                        | 8         | A                |
| 6814100000 | Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support                                                                 | 8         | A                |
| 6814900000 | Other                                                                                                                                                        | 8         | A                |
| 6815101000 | Non-electrical articles of graphite                                                                                                                          | 8         | A                |
| 6815102000 | Carbon fibre                                                                                                                                                 | 8         | A                |
| 6815109000 | Other                                                                                                                                                        | 8         | A                |
| 6815200000 | Articles of peat                                                                                                                                             | 8         | A                |
| 6815910000 | Containing magnesite, dolomite or chromite                                                                                                                   | 8         | A                |
| 6815990000 | Other                                                                                                                                                        | 8         | C                |
| 6901001000 | Bricks                                                                                                                                                       | 8         | A                |
| 6901002000 | Blocks                                                                                                                                                       | 8         | A                |
| 6901003000 | Tiles                                                                                                                                                        | 8         | A                |
| 6901009010 | Slabs and panels                                                                                                                                             | 8         | A                |
| 6901009090 | Other                                                                                                                                                        | 8         | A                |
| 6902100000 | Containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr <sub>2</sub> O <sub>3</sub>               | 8         | A                |
| 6902200000 | Containing by weight more than 50 % of alumina (Al <sub>2</sub> O <sub>3</sub> ), of silica(SiO <sub>2</sub> ) or of a mixture or compound of these products | 8         | A                |
| 6902901000 | Based upon silicon carbide or zircon                                                                                                                         | 8         | A                |
| 6902909000 | Other                                                                                                                                                        | 8         | A                |
| 6903101000 | Retorts                                                                                                                                                      | 8         | A                |
| 6903102010 | For furnaces for production of semiconductor wafers                                                                                                          | 3         | A                |



| <b>HSK 2015</b> | <b>Description</b>                     | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|----------------------------------------|------------------|-------------------------|
| 6903102090      | Other                                  | 8                | A                       |
| 6903103000      | Reaction vessels                       | 8                | A                       |
| 6903104000      | Muffles                                | 8                | A                       |
| 6903105000      | Nozzles                                | 8                | A                       |
| 6903106000      | Plugs                                  | 8                | A                       |
| 6903107000      | Tubes and pipes                        | 8                | A                       |
| 6903108000      | Bars and rods                          | 8                | A                       |
| 6903109000      | Others                                 | 8                | A                       |
| 6903201000      | Retorts                                | 8                | A                       |
| 6903202000      | Crucibles                              | 8                | A                       |
| 6903203000      | Reaction vessels                       | 8                | A                       |
| 6903204000      | Muffles                                | 8                | A                       |
| 6903205000      | Nozzles                                | 8                | A                       |
| 6903206000      | Plugs                                  | 8                | A                       |
| 6903207000      | Tubes and pipes                        | 8                | A                       |
| 6903208000      | Bars and rods                          | 8                | A                       |
| 6903209000      | Other                                  | 8                | A                       |
| 6903901000      | Based upon silicon carbide or zircon   | 8                | A                       |
| 6903909010      | Retorts                                | 8                | A                       |
| 6903909020      | Crucibles                              | 8                | A                       |
| 6903909030      | Reaction vessels                       | 8                | A                       |
| 6903909040      | Muffles                                | 8                | A                       |
| 6903909050      | Nozzles                                | 8                | A                       |
| 6903909060      | Plugs                                  | 8                | A                       |
| 6903909070      | Tubes and pipes                        | 8                | A                       |
| 6903909080      | Bars and rods                          | 8                | A                       |
| 6903909090      | Other                                  | 8                | A                       |
| 6904100000      | Building bricks                        | 8                | A                       |
| 6904900000      | Other                                  | 8                | A                       |
| 6905100000      | Roofing tiles                          | 8                | A                       |
| 6905901000      | Chimney pots, cowls and chimney liners | 8                | A                       |
| 6905902000      | Architectural ornaments                | 8                | A                       |
| 6905909000      | Other                                  | 8                | A                       |
| 6906001000      | Pipes, conduits and guttering          | 8                | A                       |
| 6906002000      | Pipe fittings                          | 8                | A                       |
| 6907101000      | Of porcelain or china                  | 8                | A                       |

| <b>HSK 2015</b> | <b>Description</b>                                                   | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|----------------------------------------------------------------------|------------------|-------------------------|
| 6907109000      | Other                                                                | 8                | A                       |
| 6907901000      | Of porcelain or china                                                | 8                | A                       |
| 6907909000      | Other                                                                | 8                | A                       |
| 6908101000      | Of porcelain or china                                                | 8                | A                       |
| 6908109000      | Other                                                                | 8                | A                       |
| 6908901000      | Of porcelain or china                                                | 8                | A                       |
| 6908909000      | Other                                                                | 8                | A                       |
| 6909110000      | Of porcelain or china                                                | 8                | A                       |
| 6909120000      | Articles having a hardness equivalent to 9 or more on the Mohs scale | 8                | A                       |
| 6909190000      | Other                                                                | 8                | A                       |
| 6909900000      | Other                                                                | 8                | A                       |
| 6910101000      | Wash basins                                                          | 8                | A                       |
| 6910102000      | Baths                                                                | 8                | A                       |
| 6910103000      | Water closet pans                                                    | 8                | A                       |
| 6910104000      | Urinals                                                              | 8                | A                       |
| 6910109000      | Other                                                                | 8                | A                       |
| 6910900000      | Other                                                                | 8                | A                       |
| 6911101000      | Coffee sets or tea sets                                              | 8                | A                       |
| 6911102000      | Bowls and dishes                                                     | 8                | A                       |
| 6911109000      | Other                                                                | 8                | A                       |
| 6911901000      | Household articles                                                   | 8                | A                       |
| 6911902000      | Toilet articles                                                      | 8                | A                       |
| 6911909000      | Other                                                                | 8                | A                       |
| 6912001010      | Coffee sets or tea sets                                              | 8                | A                       |
| 6912001020      | Bowls and dishes                                                     | 8                | A                       |
| 6912001090      | Other                                                                | 8                | A                       |
| 6912002000      | Household articles                                                   | 8                | A                       |
| 6912003000      | Toilet articles                                                      | 8                | A                       |
| 6912009000      | Other                                                                | 8                | A                       |
| 6913101000      | Statues, statuettes and busts                                        | 8                | A                       |
| 6913109020      | Ornamental tablewares                                                | 8                | A                       |
| 6913109090      | Other                                                                | 8                | A                       |
| 6913901000      | Statues, statuettes and busts                                        | 8                | A                       |
| 6913909020      | Ornamental tablewares                                                | 8                | A                       |
| 6913909090      | Other                                                                | 8                | A                       |
| 6914101000      | Flower-pots                                                          | 8                | A                       |

| HSK 2015   | Description                                                                                                                                    | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 6914109000 | Other                                                                                                                                          | 8         | A                |
| 6914901000 | Flower-pots                                                                                                                                    | 8         | A                |
| 6914909000 | Other                                                                                                                                          | 8         | A                |
| 7001001000 | Mass                                                                                                                                           | 5         | A                |
| 7001002000 | Waste and scrap, cullet                                                                                                                        | 3         | A                |
| 7002100000 | Balls                                                                                                                                          | 8         | A                |
| 7002201000 | For the manufacture of quartz wares for semiconductor                                                                                          | 3         | A                |
| 7002209000 | Other                                                                                                                                          | 8         | A                |
| 7002311000 | For the manufacture of quartz wares for semiconductor                                                                                          | 3         | A                |
| 7002319000 | Other                                                                                                                                          | 8         | A                |
| 7002320000 | Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0°C to 300°C | 8         | A                |
| 7002390000 | Other                                                                                                                                          | 8         | A                |
| 7003121000 | Not more than 2 mm in thickness                                                                                                                | 8         | A                |
| 7003122000 | More than 2 mm but not more than 3 mm in thickness                                                                                             | 8         | A                |
| 7003123000 | More than 3 mm but not more than 4 mm in thickness                                                                                             | 8         | A                |
| 7003124000 | More than 4 mm but not more than 5 mm in thickness                                                                                             | 8         | A                |
| 7003125000 | More than 5 mm but not more than 6 mm in thickness                                                                                             | 8         | A                |
| 7003126000 | More than 6 mm but not more than 8 mm in thickness                                                                                             | 8         | A                |
| 7003127000 | More than 8 mm in thickness                                                                                                                    | 8         | A                |
| 7003191000 | Not more than 2 mm in thickness                                                                                                                | 8         | A                |
| 7003192000 | More than 2 mm but not more than 3 mm in thickness                                                                                             | 8         | A                |
| 7003193000 | More than 3 mm but not more than 4 mm in thickness                                                                                             | 8         | A                |
| 7003194000 | More than 4 mm but not more than 5 mm in thickness                                                                                             | 8         | A                |
| 7003195000 | More than 5 mm but not more than 6 mm in thickness                                                                                             | 8         | A                |
| 7003196000 | More than 6 mm but not more than 8 mm in thickness                                                                                             | 8         | A                |
| 7003197000 | More than 8 mm in thickness                                                                                                                    | 8         | A                |
| 7003200000 | Wired sheets                                                                                                                                   | 8         | A                |
| 7003300000 | Profiles                                                                                                                                       | 8         | A                |
| 7004201000 | Not more than 2 mm in thickness                                                                                                                | 8         | A                |

| HSK 2015   | Description                                        | Base Rate | Staging Category |
|------------|----------------------------------------------------|-----------|------------------|
| 7004202000 | More than 2 mm but not more than 3 mm in thickness | 8         | A                |
| 7004203000 | More than 3 mm but not more than 4 mm in thickness | 8         | A                |
| 7004204000 | More than 4 mm but not more than 5 mm in thickness | 8         | A                |
| 7004205000 | More than 5 mm but not more than 6 mm in thickness | 8         | A                |
| 7004206000 | More than 6 mm but not more than 8 mm in thickness | 8         | A                |
| 7004207000 | More than 8 mm in thickness                        | 8         | A                |
| 7004901000 | Not more than 2 mm in thickness                    | 8         | A                |
| 7004902000 | More than 2 mm but not more than 3 mm in thickness | 8         | A                |
| 7004903000 | More than 3 mm but not more than 4 mm in thickness | 8         | A                |
| 7004904000 | More than 4 mm but not more than 5 mm in thickness | 8         | A                |
| 7004905000 | More than 5 mm but not more than 6 mm in thickness | 8         | A                |
| 7004906000 | More than 6 mm but not more than 8 mm in thickness | 8         | A                |
| 7004907000 | More than 8 mm in thickness                        | 8         | A                |
| 7005101010 | Not more than 4 mm in thickness                    | 8         | A                |
| 7005101020 | More than 4 mm but not more than 6 mm in thickness | 8         | A                |
| 7005101030 | More than 6 mm but not more than 8 mm in thickness | 8         | A                |
| 7005101040 | More than 8 mm in thickness                        | 8         | A                |
| 7005102010 | Not more than 4 mm in thickness                    | 8         | A                |
| 7005102020 | More than 4 mm but not more than 6 mm in thickness | 8         | A                |
| 7005102030 | More than 6 mm but not more than 8 mm in thickness | 8         | A                |
| 7005102040 | More than 8 mm in thickness                        | 8         | A                |
| 7005109010 | Not more than 4 mm in thickness                    | 8         | A                |
| 7005109020 | More than 4 mm but not more than 6 mm in thickness | 8         | A                |
| 7005109030 | More than 6 mm but not more than 8 mm in thickness | 8         | A                |
| 7005109040 | More than 8 mm in thickness                        | 8         | A                |
| 7005211000 | Not more than 2 mm in thickness                    | 8         | A                |
| 7005212000 | More than 2 mm but not more than 3 mm in thickness | 8         | A                |
| 7005213000 | More than 3 mm but not more than 4 mm in thickness | 8         | A                |

| HSK 2015   | Description                                                                             | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------------------------|-----------|------------------|
| 7005214000 | More than 4 mm but not more than 5 mm in thickness                                      | 8         | A                |
| 7005215000 | More than 5 mm but not more than 6 mm in thickness                                      | 8         | A                |
| 7005216000 | More than 6 mm but not more than 8 mm in thickness                                      | 8         | A                |
| 7005217010 | Not more than 10 mm in thickness                                                        | 8         | A                |
| 7005217020 | More than 10 mm but not more than 12 mm in thickness                                    | 8         | A                |
| 7005217030 | More than 12 mm in thickness                                                            | 8         | A                |
| 7005291010 | For PDP (plasma display panel)                                                          | 4         | A                |
| 7005291020 | For blank mask used in the manufacture of semiconductor, or of FPD (flat panel display) | 3         | A                |
| 7005291030 | For OLED (organic light emitting display)                                               | 4         | A                |
| 7005291040 | For LCD (liquid cristal display)                                                        | 8         | A                |
| 7005291091 | Clear and transparent glass                                                             | 8         | A                |
| 7005291092 | Extra clear low-iron glass                                                              | 8         | A                |
| 7005291099 | Other                                                                                   | 8         | A                |
| 7005292010 | For PDP (plasma display panel)                                                          | 4         | A                |
| 7005292020 | For blank mask used in the manufacture of semiconductor, or of FPD (flat panel display) | 3         | A                |
| 7005292030 | For OLED (organic light emitting display)                                               | 4         | A                |
| 7005292091 | Clear and transparent glass                                                             | 8         | A                |
| 7005292092 | Extra clear low-iron glass                                                              | 8         | A                |
| 7005292099 | Other                                                                                   | 8         | A                |
| 7005293010 | Clear and transparent glass                                                             | 8         | A                |
| 7005293020 | Extra clear low-iron glass                                                              | 8         | A                |
| 7005293090 | Other                                                                                   | 8         | A                |
| 7005294010 | Clear and transparent glass                                                             | 8         | A                |
| 7005294020 | Extra clear low-iron glass                                                              | 8         | A                |
| 7005294090 | Other                                                                                   | 8         | A                |
| 7005295010 | Clear and transparent glass                                                             | 8         | A                |
| 7005295020 | Extra clear low-iron glass                                                              | 8         | A                |
| 7005295090 | Other                                                                                   | 8         | A                |
| 7005296010 | Clear and transparent glass                                                             | 8         | A                |
| 7005296020 | Extra clear low-iron glass                                                              | 8         | A                |
| 7005296090 | Other                                                                                   | 8         | A                |
| 7005297010 | Clear and transparent glass                                                             | 8         | A                |

| HSK 2015   | Description                                                                             | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------------------------|-----------|------------------|
| 7005297020 | Extra clear low-iron glass                                                              | 8         | A                |
| 7005297090 | Other                                                                                   | 8         | A                |
| 7005298010 | Clear and transparent glass                                                             | 8         | A                |
| 7005298020 | Extra clear low-iron glass                                                              | 8         | A                |
| 7005298090 | Other                                                                                   | 8         | A                |
| 7005299010 | Clear and transparent glass                                                             | 8         | A                |
| 7005299020 | Extra clear low-iron glass                                                              | 8         | A                |
| 7005299090 | Other                                                                                   | 8         | A                |
| 7005300000 | Wired glass                                                                             | 8         | A                |
| 7006001000 | For PDP (plasma display panel)                                                          | 4         | A                |
| 7006002000 | For blank mask used in the manufacture of semiconductor, or of FPD (flat panel display) | 3         | A                |
| 7006003000 | For OLED (organic light emitting display)                                               | 4         | A                |
| 7006004000 | For LCD (liquid cristal display)                                                        | 8         | A                |
| 7006009000 | Other                                                                                   | 8         | A                |
| 7007111000 | Not more than 8 mm in thickness                                                         | 8         | A                |
| 7007112000 | More than 8 mm in thickness                                                             | 8         | A                |
| 7007191000 | Not more than 8 mm in thickness                                                         | 8         | A                |
| 7007192000 | More than 8 mm in thickness                                                             | 8         | A                |
| 7007211000 | Not more than 12 mm in total thickness, including film thickness                        | 8         | A                |
| 7007212000 | More than 12 mm in total thickness, including film thickness                            | 8         | A                |
| 7007291000 | Not more than 12 mm in total thickness, including film thickness                        | 8         | A                |
| 7007292000 | More than 12 mm in total thickness, including film thickness                            | 8         | A                |
| 7008000000 | Multiple-walled insulating units of glass.                                              | 8         | A                |
| 7009100000 | Rear-view mirrors for vehicles                                                          | 8         | A                |
| 7009910000 | Unframed                                                                                | 8         | A                |
| 7009920000 | Framed                                                                                  | 8         | A                |
| 7010100000 | Ampoules                                                                                | 8         | A                |
| 7010200000 | Stoppers, lids and other closures                                                       | 8         | A                |
| 7010900000 | Other                                                                                   | 8         | B                |
| 7011100000 | For electric lighting                                                                   | 8         | A                |
| 7011201000 | Color                                                                                   | 8         | A                |
| 7011209000 | Other                                                                                   | 8         | A                |
| 7011900000 | Other                                                                                   | 8         | A                |
| 7013100000 | Of glass-ceramics                                                                       | 8         | A                |

| HSK 2015   | Description                                                                                                                                                             | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 7013220000 | Of lead crystal                                                                                                                                                         | 8         | A                |
| 7013280000 | Other                                                                                                                                                                   | 8         | A                |
| 7013330000 | Of lead crystal                                                                                                                                                         | 8         | A                |
| 7013370000 | Other                                                                                                                                                                   | 8         | A                |
| 7013410000 | Of lead crystal                                                                                                                                                         | 8         | A                |
| 7013420000 | Of glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0°C to 300°C                                | 8         | A                |
| 7013490000 | Other                                                                                                                                                                   | 8         | A                |
| 7013910000 | Of lead crystal                                                                                                                                                         | 8         | A                |
| 7013990000 | Other                                                                                                                                                                   | 8         | A                |
| 7014001000 | Of sealed beam lamp                                                                                                                                                     | 8         | A                |
| 7014009010 | Signalling glassware                                                                                                                                                    | 8         | A                |
| 7014009020 | Optical elements of glass                                                                                                                                               | 8         | A                |
| 7015100000 | Glasses for corrective spectacles                                                                                                                                       | 8         | A                |
| 7015901000 | For sun glasses                                                                                                                                                         | 8         | A                |
| 7015902000 | Clock or watch glasses and the like                                                                                                                                     | 8         | A                |
| 7015909000 | Other                                                                                                                                                                   | 8         | A                |
| 7016100000 | Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes                                                         | 8         | A                |
| 7016901000 | Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes | 8         | A                |
| 7016909010 | Leaded lights                                                                                                                                                           | 8         | A                |
| 7016909020 | Stained glass                                                                                                                                                           | 8         | A                |
| 7016909090 | Other                                                                                                                                                                   | 8         | A                |
| 7017100000 | Of fused quartz or other fused silica                                                                                                                                   | 8         | A                |
| 7017200000 | Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0°C to 300°C                          | 8         | A                |
| 7017900000 | Other                                                                                                                                                                   | 8         | A                |
| 7018101000 | Beads                                                                                                                                                                   | 8         | A                |
| 7018102000 | Imitation pearls                                                                                                                                                        | 8         | A                |
| 7018103000 | Imitation precious and semi-precious stones                                                                                                                             | 8         | A                |
| 7018104000 | Imitation coral                                                                                                                                                         | 8         | A                |
| 7018109000 | Other                                                                                                                                                                   | 8         | A                |

| HSK 2015   | Description                                                                                                                                     | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 7018200000 | Glass microspheres not exceeding 1 mm in diameter                                                                                               | 8         | A                |
| 7018901000 | Glass eyes other than prosthetic articles                                                                                                       | 8         | A                |
| 7018909000 | Other                                                                                                                                           | 8         | A                |
| 7019110000 | Chopped strands, of a length of not more than 50 mm                                                                                             | 8         | C                |
| 7019120000 | Rovings                                                                                                                                         | 8         | C                |
| 7019190000 | Other                                                                                                                                           | 8         | A                |
| 7019310000 | Mats                                                                                                                                            | 8         | C                |
| 7019320000 | Thin sheets (voiles)                                                                                                                            | 8         | C                |
| 7019390000 | Other                                                                                                                                           | 8         | A                |
| 7019400000 | Woven fabrics of rovings                                                                                                                        | 8         | C                |
| 7019510000 | Of a width not exceeding 30 cm                                                                                                                  | 8         | A                |
| 7019520000 | Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m <sup>2</sup> , of filaments measuring per single yarn not more than 136 tex | 8         | A                |
| 7019590000 | Other                                                                                                                                           | 8         | A                |
| 7019901000 | Glass wool                                                                                                                                      | 8         | C                |
| 7019909000 | Other                                                                                                                                           | 8         | A                |
| 7020001011 | Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers            | 0         | A                |
| 7020001012 | Quartz crucibles for furnace of production of semiconductor wafers                                                                              | 3         | A                |
| 7020001013 | For the manufacture of quartz wares for semiconductor                                                                                           | 3         | A                |
| 7020001019 | Other                                                                                                                                           | 8         | A                |
| 7020001090 | Other                                                                                                                                           | 8         | A                |
| 7020009000 | Other                                                                                                                                           | 8         | A                |
| 7101101000 | Unworked                                                                                                                                        | 8         | A                |
| 7101102000 | Worked                                                                                                                                          | 8         | A                |
| 7101210000 | Unworked                                                                                                                                        | 8         | A                |
| 7101220000 | Worked                                                                                                                                          | 8         | A                |
| 7102100000 | unsorted                                                                                                                                        | 1         | A                |
| 7102210000 | Unworked or simply sawn, cleaved or bruted                                                                                                      | 1         | A                |
| 7102290000 | Other                                                                                                                                           | 5         | A                |
| 7102310000 | Unworked or simply sawn, cleaved or bruted                                                                                                      | 1         | A                |
| 7102390000 | Other                                                                                                                                           | 5         | A                |
| 7103100000 | Unworked or simply sawn or roughly shaped                                                                                                       | 1         | A                |



| <b>HSK 2015</b> | <b>Description</b>                             | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|------------------------------------------------|------------------|-------------------------|
| 7103911000      | Industrial                                     | 5                | A                       |
| 7103919010      | Rubies                                         | 5                | A                       |
| 7103919020      | Sapphires                                      | 5                | A                       |
| 7103919030      | Emeralds                                       | 5                | A                       |
| 7103991000      | Industrial                                     | 5                | A                       |
| 7103999010      | Opal                                           | 5                | A                       |
| 7103999020      | Jade                                           | 5                | A                       |
| 7103999030      | Chalcedony                                     | 5                | A                       |
| 7103999040      | Rocky crystal                                  | 5                | A                       |
| 7103999090      | Other                                          | 5                | A                       |
| 7104100000      | piezo-electric quartz                          | 5                | A                       |
| 7104201000      | Diamonds                                       | 5                | A                       |
| 7104209000      | Other                                          | 5                | A                       |
| 7104901010      | Diamonds                                       | 5                | A                       |
| 7104901020      | Artificial crystal                             | 5                | A                       |
| 7104901090      | Other                                          | 5                | A                       |
| 7104909010      | Diamonds                                       | 5                | A                       |
| 7104909090      | Other                                          | 5                | A                       |
| 7105101000      | Natural                                        | 5                | A                       |
| 7105102000      | Synthetic                                      | 5                | A                       |
| 7105901000      | Of garnet                                      | 5                | A                       |
| 7105909000      | Other                                          | 5                | A                       |
| 7106100000      | Powder                                         | 3                | B                       |
| 7106911000      | Containing by weight 99.99 % or more of silver | 3                | A                       |
| 7106919000      | Other                                          | 3                | B                       |
| 7106921000      | Bars, rods and shapes                          | 3                | B                       |
| 7106922000      | Plates, sheets and strips                      | 3                | B                       |
| 7106923000      | Wire                                           | 3                | B                       |
| 7106929000      | Other                                          | 3                | B                       |
| 7107001000      | Bars, rods and shapes                          | 3                | A                       |
| 7107002000      | Plates, sheets and strips                      | 3                | A                       |
| 7107003000      | Wire                                           | 3                | A                       |
| 7107004000      | Tubes, pipes and hollow bars                   | 3                | A                       |
| 7107009000      | Other                                          | 3                | A                       |
| 7108110000      | Powder                                         | 3                | A                       |
| 7108121000      | Lumps, billets and grains                      | 3                | C                       |

| HSK 2015   | Description                                                                                 | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------|-----------|------------------|
| 7108129000 | Other                                                                                       | 3         | C                |
| 7108131010 | For use in manufacturing semiconductor                                                      | 3         | A                |
| 7108131090 | Other                                                                                       | 3         | A                |
| 7108139010 | Bars, rods and shapes                                                                       | 3         | A                |
| 7108139020 | Plates, sheets and strips                                                                   | 3         | A                |
| 7108139090 | Other                                                                                       | 3         | A                |
| 7108200000 | Monetary                                                                                    | 0         | A                |
| 7109000000 | Base metals or silver, clad with gold, not further worked than semi-manufactured.           | 3         | A                |
| 7110110000 | Unwrought or in powder form                                                                 | 3         | A                |
| 7110190000 | Other                                                                                       | 3         | A                |
| 7110210000 | Unwrought or in powder form                                                                 | 3         | A                |
| 7110290000 | Other                                                                                       | 3         | A                |
| 7110310000 | Unwrought or in powder form                                                                 | 3         | A                |
| 7110390000 | Other                                                                                       | 3         | A                |
| 7110410000 | Unwrought or in powder form                                                                 | 3         | A                |
| 7110490000 | Other                                                                                       | 3         | A                |
| 7111000000 | Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured. | 3         | A                |
| 7112300000 | Ash containing precious metal or precious metal compounds                                   | 2         | A                |
| 7112911000 | Of residues                                                                                 | 2         | A                |
| 7112919000 | Other                                                                                       | 3         | A                |
| 7112921000 | Of residues                                                                                 | 2         | A                |
| 7112929000 | Other                                                                                       | 3         | A                |
| 7112991000 | Of residues                                                                                 | 2         | C                |
| 7112992000 | Of waste, paring and scrap of plastics                                                      | 6.5       | B                |
| 7112999000 | Other                                                                                       | 3         | A                |
| 7113110000 | Of silver, whether or not plated or clad with other precious metal                          | 8         | A                |
| 7113191000 | Of platinum                                                                                 | 8         | A                |
| 7113192000 | Of gold                                                                                     | 8         | A                |
| 7113199000 | Other                                                                                       | 8         | A                |
| 7113201000 | Platinum-clad                                                                               | 8         | A                |
| 7113202000 | Gold-clad                                                                                   | 8         | A                |
| 7113203000 | Silver-clad                                                                                 | 8         | A                |
| 7113209000 | Other                                                                                       | 8         | A                |

| <b>HSK 2015</b> | <b>Description</b>                                        | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|-----------------------------------------------------------|------------------|-------------------------|
| 7114111000      | For table                                                 | 8                | A                       |
| 7114112000      | For toilet                                                | 8                | A                       |
| 7114113000      | For office and desk                                       | 8                | A                       |
| 7114114000      | For use by smokers                                        | 8                | A                       |
| 7114119000      | Other                                                     | 8                | A                       |
| 7114191000      | For table                                                 | 8                | A                       |
| 7114192000      | For toilet                                                | 8                | A                       |
| 7114193000      | For office and desk                                       | 8                | A                       |
| 7114194000      | For use by smokers                                        | 8                | A                       |
| 7114199000      | Other                                                     | 8                | A                       |
| 7114201000      | For table                                                 | 8                | A                       |
| 7114202000      | For toilet                                                | 8                | A                       |
| 7114203000      | For office and desk                                       | 8                | A                       |
| 7114204000      | For use by smokers                                        | 8                | A                       |
| 7114209000      | Other                                                     | 8                | A                       |
| 7115100000      | Catalysts in the form of wire cloth or grill, of platinum | 8                | A                       |
| 7115901010      | Platinum crucible                                         | 8                | A                       |
| 7115901090      | Other                                                     | 8                | A                       |
| 7115909010      | Of gold, including metals clad with gold                  | 8                | A                       |
| 7115909020      | Of silver, including metals clad with silver              | 8                | A                       |
| 7115909090      | Other                                                     | 8                | A                       |
| 7116101000      | Of natural pearls                                         | 8                | A                       |
| 7116102000      | Of cultured pearls                                        | 8                | A                       |
| 7116201000      | Industrial                                                | 8                | A                       |
| 7116209010      | For personal adornment                                    | 8                | A                       |
| 7116209090      | Other                                                     | 8                | A                       |
| 7117110000      | Cuff-links and studs                                      | 8                | A                       |
| 7117191000      | Necklace                                                  | 8                | A                       |
| 7117192000      | Bracelet                                                  | 8                | A                       |
| 7117193000      | Earring                                                   | 8                | A                       |
| 7117194000      | Brooch                                                    | 8                | A                       |
| 7117195000      | Ring                                                      | 8                | A                       |
| 7117196000      | Chains for personal adornment                             | 8                | A                       |
| 7117199000      | Other                                                     | 8                | A                       |
| 7117900000      | Other                                                     | 8                | A                       |

| HSK 2015   | Description                                                                       | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------------------|-----------|------------------|
| 7118100000 | Coin (other than gold coin), not being legal tender                               | 0         | A                |
| 7118901000 | Gold coin                                                                         | 0         | A                |
| 7118902000 | Silver coin                                                                       | 0         | A                |
| 7118909000 | Other                                                                             | 0         | A                |
| 7201101000 | For casting                                                                       | 0         | A                |
| 7201102000 | For steel manufacture                                                             | 0         | A                |
| 7201109000 | Other                                                                             | 0         | A                |
| 7201200000 | Non-alloy pig iron containing by weight more than 0.5 % of phosphorus             | 0         | A                |
| 7201501000 | Alloy pig iron                                                                    | 2         | A                |
| 7201502000 | Spiegeleisen                                                                      | 2         | A                |
| 7202110000 | Containing by weight more than 2 % of carbon.                                     | 5         | A                |
| 7202190000 | Other                                                                             | 5         | A                |
| 7202210000 | Containing by weight more than 55 % of silicon                                    | 2         | A                |
| 7202291000 | Containing by weight 2 % or more of magnesium                                     | 3         | A                |
| 7202299000 | Other                                                                             | 3         | A                |
| 7202300000 | Ferro-silico-manganese                                                            | 5         | A                |
| 7202410000 | Containing by weight more than 4 % of carbon                                      | 2         | A                |
| 7202490000 | Other                                                                             | 2         | A                |
| 7202500000 | Ferro-silico-chromium                                                             | 2         | A                |
| 7202600000 | Ferro-nickel                                                                      | 3         | A                |
| 7202700000 | Ferro-molybdenum                                                                  | 3         | A                |
| 7202800000 | Ferro-tungsten and ferro-silico-tungsten                                          | 3         | A                |
| 7202910000 | Ferro-titanium and ferro-silico-titanium                                          | 3         | A                |
| 7202920000 | Ferro-vanadium                                                                    | 3         | A                |
| 7202930000 | Ferro-niobium                                                                     | 3         | A                |
| 7202991000 | Ferro-phosphorus (iron phosphide),containing by weight 15 % or more of phosphorus | 3         | A                |
| 7202999000 | Other                                                                             | 3         | A                |
| 7203100000 | Ferrous products obtained by direct reduction of iron ore                         | 0         | A                |
| 7203900000 | Other                                                                             | 1         | A                |
| 7204100000 | Waste and scrap of cast iron                                                      | 0         | A                |
| 7204210000 | Of stainless steel                                                                | 0         | A                |
| 7204290000 | Other                                                                             | 0         | A                |

| HSK 2015   | Description                                                                                                   | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 7204300000 | Waste and scrap of tinned iron or steel                                                                       | 0         | A                |
| 7204410000 | Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings whether or not in bundles | 0         | A                |
| 7204490000 | Other                                                                                                         | 0         | A                |
| 7204500000 | Remelting scrap ingots                                                                                        | 0         | A                |
| 7205101000 | Shot                                                                                                          | 5         | A                |
| 7205102000 | Grit                                                                                                          | 5         | A                |
| 7205109000 | Other                                                                                                         | 5         | A                |
| 7205210000 | Of alloy steel                                                                                                | 3         | A                |
| 7205290000 | Other                                                                                                         | 3         | A                |
| 7206100000 | Ingots                                                                                                        | 0         | A                |
| 7206900000 | Other                                                                                                         | 0         | A                |
| 7207111000 | Blooms                                                                                                        | 0         | A                |
| 7207112000 | Billets                                                                                                       | 0         | A                |
| 7207121000 | Slabs                                                                                                         | 0         | A                |
| 7207122000 | Sheet bars                                                                                                    | 0         | A                |
| 7207190000 | Other                                                                                                         | 0         | A                |
| 7207201000 | Blooms                                                                                                        | 0         | A                |
| 7207202000 | Billets                                                                                                       | 0         | A                |
| 7207203000 | Slabs                                                                                                         | 0         | A                |
| 7207204000 | Sheet bars                                                                                                    | 0         | A                |
| 7207209000 | Other                                                                                                         | 0         | A                |
| 7208101000 | Of a thickness of 4.75 mm or more                                                                             | 0         | A                |
| 7208109000 | Of a thickness of less than 4.75 mm                                                                           | 0         | A                |
| 7208251000 | Of a tensile strength of 490MPa or more                                                                       | 0         | A                |
| 7208259000 | Other                                                                                                         | 0         | A                |
| 7208261000 | Of a tensile strength of 490MPa or more                                                                       | 0         | A                |
| 7208269000 | Other                                                                                                         | 0         | A                |
| 7208271000 | Of a tensile strength of 490MPa or more                                                                       | 0         | A                |
| 7208279000 | Other                                                                                                         | 0         | A                |
| 7208361000 | Of a tensile strength of 490MPa or more                                                                       | 0         | A                |
| 7208369000 | Other                                                                                                         | 0         | A                |
| 7208371000 | Of a tensile strength of 490MPa or more                                                                       | 0         | A                |
| 7208379000 | Other                                                                                                         | 0         | A                |

| HSK 2015   | Description                                                               | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------|-----------|------------------|
| 7208381000 | Of a tensile strength of 490MPa or more                                   | 0         | A                |
| 7208389000 | Other                                                                     | 0         | A                |
| 7208391000 | Of a tensile strength of 490MPa or more                                   | 0         | A                |
| 7208399000 | Other                                                                     | 0         | A                |
| 7208400000 | Not in coils, not further worked than hot-rolled, with patterns in relief | 0         | A                |
| 7208511000 | Of a tensile strength of 490MPa or more                                   | 0         | A                |
| 7208519000 | Other                                                                     | 0         | A                |
| 7208521000 | Of a tensile strength of 490MPa or more                                   | 0         | A                |
| 7208529000 | Other                                                                     | 0         | A                |
| 7208531000 | Of a tensile strength of 490MPa or more                                   | 0         | A                |
| 7208539000 | Other                                                                     | 0         | A                |
| 7208541000 | Of a tensile strength of 490MPa or more                                   | 0         | A                |
| 7208549000 | Other                                                                     | 0         | A                |
| 7208900000 | Other                                                                     | 0         | A                |
| 7209151000 | Of a tensile strength of 340MPa or more                                   | 0         | A                |
| 7209159000 | Other                                                                     | 0         | A                |
| 7209161000 | Of a tensile strength of 340MPa or more                                   | 0         | A                |
| 7209169000 | Other                                                                     | 0         | A                |
| 7209171000 | Of a tensile strength of 340MPa or more                                   | 0         | A                |
| 7209179000 | Other                                                                     | 0         | A                |
| 7209181000 | Of a tensile strength of 340MPa or more                                   | 0         | A                |
| 7209189000 | Other                                                                     | 0         | A                |
| 7209251000 | Of a tensile strength of 340MPa or more                                   | 0         | A                |
| 7209259000 | Other                                                                     | 0         | A                |
| 7209261000 | Of a tensile strength of 340MPa or more                                   | 0         | A                |
| 7209269000 | Other                                                                     | 0         | A                |
| 7209271000 | Of a tensile strength of 340MPa or more                                   | 0         | A                |
| 7209279000 | Other                                                                     | 0         | A                |
| 7209281000 | Of a tensile strength of 340MPa or more                                   | 0         | A                |
| 7209289000 | Other                                                                     | 0         | A                |
| 7209900000 | Other                                                                     | 0         | A                |

| HSK 2015   | Description                                                                                                                                                  | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 7210110000 | Of a thickness of 0.5 mm or more                                                                                                                             | 0         | A                |
| 7210120000 | Of a thickness of less than 0.5 mm                                                                                                                           | 0         | A                |
| 7210200000 | Plated or coated with lead, including terneplate                                                                                                             | 0         | A                |
| 7210301000 | Of a tensile strength of 340MPa or more                                                                                                                      | 0         | A                |
| 7210309000 | Other                                                                                                                                                        | 0         | A                |
| 7210410000 | Corrugated                                                                                                                                                   | 0         | A                |
| 7210491010 | Of a tensile strength of 340MPa or more                                                                                                                      | 0         | A                |
| 7210491090 | Other                                                                                                                                                        | 0         | A                |
| 7210499010 | Of a tensile strength of 340MPa or more                                                                                                                      | 0         | A                |
| 7210499090 | Other                                                                                                                                                        | 0         | A                |
| 7210500000 | Plated or coated with chromium oxides or with chromium and chromium oxides                                                                                   | 0         | A                |
| 7210610000 | Plated or coated with aluminium-zinc alloys                                                                                                                  | 0         | A                |
| 7210690000 | Other                                                                                                                                                        | 0         | A                |
| 7210701000 | Of a thickness of 4.75mm or more                                                                                                                             | 0         | A                |
| 7210702000 | Of a thickness of less than 4.75mm                                                                                                                           | 0         | A                |
| 7210901000 | Plated or coated with nickel                                                                                                                                 | 0         | A                |
| 7210902000 | Plated or coated with copper                                                                                                                                 | 0         | A                |
| 7210909000 | Other                                                                                                                                                        | 0         | A                |
| 7211130000 | Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief | 0         | A                |
| 7211141000 | Of a tensile strength of 490MPa or more                                                                                                                      | 0         | A                |
| 7211149000 | Other                                                                                                                                                        | 0         | A                |
| 7211191000 | Of a tensile strength of 490MPa or more                                                                                                                      | 0         | A                |
| 7211199000 | Other                                                                                                                                                        | 0         | A                |
| 7211231000 | Of a tensile strength of 340MPa or more                                                                                                                      | 0         | A                |
| 7211239000 | Other                                                                                                                                                        | 0         | A                |
| 7211291000 | Of a tensile strength of 340MPa or more                                                                                                                      | 0         | A                |
| 7211299000 | Other                                                                                                                                                        | 0         | A                |
| 7211901000 | Of a tensile strength of 340MPa or more                                                                                                                      | 0         | A                |
| 7211909000 | Other                                                                                                                                                        | 0         | A                |
| 7212101000 | Of a thickness of 0.5 mm or more                                                                                                                             | 0         | A                |

| HSK 2015   | Description                                                                                      | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------|-----------|------------------|
| 7212102000 | Of a thickness of less than 0.5 mm                                                               | 0         | A                |
| 7212201000 | Of a tensile strength of 340MPa or more                                                          | 0         | A                |
| 7212209000 | Other                                                                                            | 0         | A                |
| 7212301010 | Of a tensile strength of 340MPa or more                                                          | 0         | A                |
| 7212301090 | Other                                                                                            | 0         | A                |
| 7212309010 | Of a tensile strength of 340MPa or more                                                          | 0         | A                |
| 7212309090 | Other                                                                                            | 0         | A                |
| 7212401000 | Of a thickness of 4.75mm or more                                                                 | 0         | A                |
| 7212402000 | Of a thickness of less than 4.75mm                                                               | 0         | A                |
| 7212501000 | Plated or coated with nickel                                                                     | 0         | A                |
| 7212502000 | Plated or coated with copper                                                                     | 0         | A                |
| 7212509000 | Other                                                                                            | 0         | A                |
| 7212600000 | Clad                                                                                             | 0         | A                |
| 7213100000 | Containing indentations, ribs, grooves or other deformations produced during the rolling process | 0         | A                |
| 7213200000 | Other, of free-cutting steel                                                                     | 0         | A                |
| 7213911010 | Containing by weight 0.25 % or more of carbon                                                    | 0         | A                |
| 7213911090 | Other                                                                                            | 0         | A                |
| 7213919000 | Other                                                                                            | 0         | A                |
| 7213991010 | Containing by weight 0.25 % or more of carbon                                                    | 0         | A                |
| 7213991090 | Other                                                                                            | 0         | A                |
| 7213999000 | Other                                                                                            | 0         | A                |
| 7214100000 | Forged                                                                                           | 0         | A                |
| 7214201000 | Concrete reinforcing bar                                                                         | 0         | A                |
| 7214209000 | Other                                                                                            | 0         | A                |
| 7214300000 | Other, of free-cutting steel                                                                     | 0         | A                |
| 7214910000 | Of rectangular (other than square) cross-section                                                 | 0         | A                |
| 7214991000 | Containing by weight less than 0.6 % of carbon                                                   | 0         | A                |
| 7214999000 | Other                                                                                            | 0         | A                |
| 7215100000 | Of free-cutting steel, not further worked than cold-formed or cold-finished                      | 0         | A                |
| 7215500000 | Other, not further worked than cold-formed or cold-finished                                      | 0         | A                |
| 7215900000 | Other                                                                                            | 0         | A                |
| 7216101000 | U section                                                                                        | 0         | A                |



| HSK 2015   | Description                                                                                  | Base Rate | Staging Category |
|------------|----------------------------------------------------------------------------------------------|-----------|------------------|
| 7216102000 | I sections                                                                                   | 0         | A                |
| 7216103000 | H section                                                                                    | 0         | A                |
| 7216210000 | L sections                                                                                   | 0         | A                |
| 7216220000 | T sections                                                                                   | 0         | A                |
| 7216310000 | U sections                                                                                   | 0         | A                |
| 7216320000 | I sections                                                                                   | 0         | A                |
| 7216333000 | Less than 300 mm in height                                                                   | 0         | A                |
| 7216334000 | 300 mm or more but not more than 600 mm in height                                            | 0         | A                |
| 7216335000 | More than 600 mm in height                                                                   | 0         | A                |
| 7216401000 | L sections                                                                                   | 0         | A                |
| 7216402000 | T sections                                                                                   | 0         | A                |
| 7216500000 | Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded | 0         | A                |
| 7216610000 | Obtained from flat-rolled products                                                           | 0         | A                |
| 7216690000 | Other                                                                                        | 0         | A                |
| 7216910000 | Cold-formed or cold-finished from flat-rolled products                                       | 0         | A                |
| 7216990000 | Other                                                                                        | 0         | A                |
| 7217100000 | Not plated or coated, whether or not polished                                                | 0         | A                |
| 7217200000 | Plated or coated with zinc                                                                   | 0         | A                |
| 7217301000 | Plated or coated with copper                                                                 | 0         | A                |
| 7217309000 | Other                                                                                        | 0         | A                |
| 7217900000 | Other                                                                                        | 0         | A                |
| 7218101000 | Ingots                                                                                       | 0         | A                |
| 7218109000 | Other                                                                                        | 0         | A                |
| 7218911000 | Slabs                                                                                        | 0         | A                |
| 7218912000 | Sheet bars                                                                                   | 0         | A                |
| 7218919000 | Other                                                                                        | 0         | A                |
| 7218991000 | Blooms                                                                                       | 0         | A                |
| 7218992000 | Billets                                                                                      | 0         | A                |
| 7218999000 | Other                                                                                        | 0         | A                |
| 7219111010 | Containing nickel less than 6% and containing manganese at least 3% by weight                | 0         | A                |
| 7219111090 | Other                                                                                        | 0         | A                |
| 7219119000 | Other                                                                                        | 0         | A                |
| 7219121010 | Containing nickel less than 6% and containing manganese at least 3% by weight                | 0         | A                |

| HSK 2015   | Description                                                                   | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------|-----------|------------------|
| 7219121090 | Other                                                                         | 0         | A                |
| 7219129000 | Other                                                                         | 0         | A                |
| 7219131010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0         | A                |
| 7219131090 | Other                                                                         | 0         | A                |
| 7219139000 | Other                                                                         | 0         | A                |
| 7219141010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0         | A                |
| 7219141090 | Other                                                                         | 0         | A                |
| 7219149000 | Other                                                                         | 0         | A                |
| 7219211010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0         | A                |
| 7219211090 | Other                                                                         | 0         | A                |
| 7219219000 | Other                                                                         | 0         | A                |
| 7219221010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0         | A                |
| 7219221090 | Other                                                                         | 0         | A                |
| 7219229000 | Other                                                                         | 0         | A                |
| 7219231010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0         | A                |
| 7219231090 | Other                                                                         | 0         | A                |
| 7219239000 | Other                                                                         | 0         | A                |
| 7219241010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0         | A                |
| 7219241090 | Other                                                                         | 0         | A                |
| 7219249000 | Other                                                                         | 0         | A                |
| 7219311010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0         | A                |
| 7219311090 | Other                                                                         | 0         | A                |
| 7219319000 | Other                                                                         | 0         | A                |
| 7219321010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0         | A                |
| 7219321090 | Other                                                                         | 0         | A                |
| 7219329000 | Other                                                                         | 0         | A                |
| 7219331010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0         | A                |
| 7219331090 | Other                                                                         | 0         | A                |

| HSK 2015   | Description                                                                   | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------|-----------|------------------|
| 7219339000 | Other                                                                         | 0         | A                |
| 7219341010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0         | A                |
| 7219341090 | Other                                                                         | 0         | A                |
| 7219349000 | Other                                                                         | 0         | A                |
| 7219351010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0         | A                |
| 7219351090 | Other                                                                         | 0         | A                |
| 7219359000 | Other                                                                         | 0         | A                |
| 7219901010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0         | A                |
| 7219901090 | Other                                                                         | 0         | A                |
| 7219909000 | Other                                                                         | 0         | A                |
| 7220111010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0         | A                |
| 7220111090 | Other                                                                         | 0         | A                |
| 7220119000 | Other                                                                         | 0         | A                |
| 7220121010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0         | A                |
| 7220121090 | Other                                                                         | 0         | A                |
| 7220129000 | Other                                                                         | 0         | A                |
| 7220201010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0         | A                |
| 7220201090 | Other                                                                         | 0         | A                |
| 7220209000 | Other                                                                         | 0         | A                |
| 7220901010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0         | A                |
| 7220901090 | Other                                                                         | 0         | A                |
| 7220909000 | Other                                                                         | 0         | A                |
| 7221000000 | Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.    | 0         | A                |
| 7222110000 | Of circular cross-section                                                     | 0         | A                |
| 7222190000 | Other                                                                         | 0         | A                |
| 7222200000 | Bars and rods, not further worked than cold-formed or cold-finished           | 0         | A                |
| 7222300000 | Other bars and rods                                                           | 0         | A                |
| 7222400000 | Angles, shapes and sections                                                   | 0         | A                |
| 7223000000 | Wire of stainless steel.                                                      | 0         | A                |

| HSK 2015   | Description                                                                          | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------|-----------|------------------|
| 7224101000 | Ingots                                                                               | 0         | A                |
| 7224109000 | Other                                                                                | 0         | A                |
| 7224901000 | Blooms                                                                               | 0         | A                |
| 7224902000 | Billets                                                                              | 0         | A                |
| 7224903000 | Slabs                                                                                | 0         | A                |
| 7224904000 | Sheet bars                                                                           | 0         | A                |
| 7224909000 | Other                                                                                | 0         | A                |
| 7225110000 | Grain-oriented                                                                       | 0         | A                |
| 7225190000 | Other                                                                                | 0         | A                |
| 7225301000 | Of high speed steel                                                                  | 0         | A                |
| 7225309010 | Of a tensile strength of 490MPa or more                                              | 0         | A                |
| 7225309091 | Of a thickness of 4.75mm or more and containing by weight 0.0008% or more of boron   | 0         | A                |
| 7225309092 | Of a thickness of less than 4.75mm and containing by weight 0.0008% or more of boron | 0         | A                |
| 7225309099 | Other                                                                                | 0         | A                |
| 7225401000 | Of high speed steel                                                                  | 0         | A                |
| 7225409010 | Of a tensile strength of 490MPa or more                                              | 0         | A                |
| 7225409091 | Of a thickness of 4.75mm or more and containing by weight 0.0008% or more of boron   | 0         | A                |
| 7225409092 | Of a thickness of less than 4.75mm and containing by weight 0.0008% or more of boron | 0         | A                |
| 7225409099 | Other                                                                                | 0         | A                |
| 7225501000 | Of high speed steel                                                                  | 0         | A                |
| 7225509000 | Other                                                                                | 0         | A                |
| 7225911000 | Of high speed steel                                                                  | 0         | A                |
| 7225919010 | Of a tensile strength of 340MPa or more                                              | 0         | A                |
| 7225919090 | Other                                                                                | 0         | A                |
| 7225921000 | Of high speed steel                                                                  | 0         | A                |
| 7225929011 | Of a tensile strength of 340MPa or more                                              | 0         | A                |
| 7225929019 | Other                                                                                | 0         | A                |
| 7225929091 | Of a tensile strength of 340MPa or more                                              | 0         | A                |
| 7225929099 | Other                                                                                | 0         | A                |
| 7225991000 | Of high speed steel                                                                  | 0         | A                |
| 7225999000 | Other                                                                                | 0         | A                |

| HSK 2015   | Description                                                                          | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------|-----------|------------------|
| 7226110000 | Grain-oriented                                                                       | 0         | A                |
| 7226190000 | Other                                                                                | 0         | A                |
| 7226200000 | Of high speed steel                                                                  | 0         | A                |
| 7226911000 | Of a thickness of 4.75mm or more and containing by weight 0.0008% or more of boron   | 0         | A                |
| 7226912000 | Of a thickness of less than 4.75mm and containing by weight 0.0008% or more of boron | 0         | A                |
| 7226919000 | Other                                                                                | 0         | A                |
| 7226920000 | Not further worked than cold-rolled (cold- reduced)                                  | 0         | A                |
| 7226991000 | Amorphous alloy steel thin sheet of a thickness of less than 100 $\mu\text{m}$       | 0         | A                |
| 7226992000 | Electrolytically plated or coated with zinc                                          | 0         | A                |
| 7226993000 | Otherwise plated or coated with zinc                                                 | 0         | A                |
| 7226999000 | Other                                                                                | 0         | A                |
| 7227100000 | Of high speed steel                                                                  | 0         | A                |
| 7227200000 | Of silico-manganese steel                                                            | 0         | A                |
| 7227901000 | Of heat-resisting steel                                                              | 0         | A                |
| 7227909010 | Containing by weight 0.0008% or more but less than 0.003% of boron                   | 0         | A                |
| 7227909020 | Containing by weight 0.003% or more of boron                                         | 0         | A                |
| 7227909090 | Other                                                                                | 0         | A                |
| 7228100000 | Bars and rods, of high speed steel                                                   | 0         | A                |
| 7228200000 | Bars and rods, of silico-manganese steel                                             | 0         | A                |
| 7228301000 | Containing by weight 0.0008% or more of boron                                        | 0         | A                |
| 7228309000 | Other                                                                                | 0         | A                |
| 7228401000 | Containing by weight 0.0008% or more of boron                                        | 0         | A                |
| 7228409000 | Other                                                                                | 0         | A                |
| 7228500000 | Other bars and rods, not further worked than cold-formed or cold-finished            | 0         | A                |
| 7228601000 | Concrete reinforcing bar, containing by weight 0.0008% or more of boron              | 0         | A                |
| 7228609000 | Other                                                                                | 0         | A                |
| 7228701010 | Containing by weight 0.0008% or more of boron                                        | 0         | A                |
| 7228701090 | Other                                                                                | 0         | A                |
| 7228709000 | Other                                                                                | 0         | A                |

| HSK 2015   | Description                                                         | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------|-----------|------------------|
| 7228800000 | Hollow drill bars and rods                                          | 0         | A                |
| 7229200000 | Of silico-manganese steel                                           | 0         | A                |
| 7229901010 | Of high speed steel                                                 | 0         | A                |
| 7229901090 | Other                                                               | 0         | A                |
| 7229902010 | Of high speed steel                                                 | 0         | A                |
| 7229902090 | Other                                                               | 0         | A                |
| 7229909010 | Of high speed steel                                                 | 0         | A                |
| 7229909090 | Other                                                               | 0         | A                |
| 7301101000 | U type                                                              | 0         | A                |
| 7301109000 | Other                                                               | 0         | A                |
| 7301201000 | U sections                                                          | 0         | A                |
| 7301202000 | H sections                                                          | 0         | A                |
| 7301203000 | I sections                                                          | 0         | A                |
| 7301209000 | Other                                                               | 0         | A                |
| 7302101010 | Heat treated                                                        | 0         | A                |
| 7302101090 | Other                                                               | 0         | A                |
| 7302102010 | Heat treated                                                        | 0         | A                |
| 7302102090 | Other                                                               | 0         | A                |
| 7302103010 | Heat treated                                                        | 0         | A                |
| 7302103090 | Other                                                               | 0         | A                |
| 7302104010 | Heat treated                                                        | 0         | A                |
| 7302104090 | Other                                                               | 0         | A                |
| 7302300000 | Switch blades, crossing frogs, point rods and other crossing pieces | 8         | A                |
| 7302400000 | Fish-plates and sole plates                                         | 0         | A                |
| 7302900000 | Other                                                               | 0         | A                |
| 7303001010 | Of ductile cast iron                                                | 8         | A                |
| 7303001090 | Other                                                               | 8         | A                |
| 7303002000 | Hollow profiles                                                     | 8         | A                |
| 7304110000 | Of stainless steel                                                  | 0         | A                |
| 7304190000 | Other                                                               | 0         | A                |
| 7304220000 | Drill pipe of stainless steel                                       | 0         | A                |
| 7304230000 | Other drill pipe                                                    | 0         | A                |
| 7304240000 | Other, of stainless steel                                           | 0         | A                |
| 7304290000 | Other                                                               | 0         | A                |
| 7304310000 | Cold-drawn or cold-rolled (cold-reduced)                            | 0         | A                |
| 7304390000 | Other                                                               | 0         | A                |

| HSK 2015   | Description                                                          | Base Rate | Staging Category |
|------------|----------------------------------------------------------------------|-----------|------------------|
| 7304410000 | Cold-drawn or cold-rolled (cold-reduced)                             | 0         | A                |
| 7304490000 | Other                                                                | 0         | A                |
| 7304510000 | Cold-drawn or cold-rolled(cold-reduced)                              | 0         | A                |
| 7304590000 | Other                                                                | 0         | A                |
| 7304900000 | Other                                                                | 0         | A                |
| 7305111000 | More than 406.4 mm but not more than 1,422.4 mm in external diameter | 0         | A                |
| 7305112000 | More than 1,422.4 mm in external diameter                            | 0         | A                |
| 7305120000 | Other, longitudinally welded                                         | 0         | A                |
| 7305190000 | Other                                                                | 0         | A                |
| 7305200000 | Casing of a kind used in drilling for oil or gas                     | 0         | A                |
| 7305311000 | Submerged arc welded                                                 | 0         | A                |
| 7305312000 | Electric resistance welded                                           | 0         | A                |
| 7305319000 | Other                                                                | 0         | A                |
| 7305390000 | Other                                                                | 0         | A                |
| 7305900000 | Other                                                                | 0         | A                |
| 7306110000 | Welded, of stainless steel                                           | 0         | A                |
| 7306190000 | Other                                                                | 0         | A                |
| 7306211000 | Casing                                                               | 0         | A                |
| 7306212000 | Tubing                                                               | 0         | A                |
| 7306291000 | Casing                                                               | 0         | A                |
| 7306292000 | Tubing                                                               | 0         | A                |
| 7306301010 | Zinc galvanized                                                      | 0         | A                |
| 7306301020 | Plated or clad with metal other than zinc                            | 0         | A                |
| 7306301030 | Coated with non-metal                                                | 0         | A                |
| 7306301090 | Other                                                                | 0         | A                |
| 7306302010 | Zinc galvanized                                                      | 0         | A                |
| 7306302020 | Plated or clad with metal other than zinc                            | 0         | A                |
| 7306302030 | Coated with non-metal                                                | 0         | A                |
| 7306302090 | Other                                                                | 0         | A                |
| 7306401000 | More than 114.3 mm in external diameter                              | 0         | A                |
| 7306402000 | Not more than 114.3 mm in external diameter                          | 0         | A                |
| 7306500000 | Other, welded, of circular cross-section, of other alloy steel       | 0         | A                |
| 7306611010 | Galvanized zinc                                                      | 0         | A                |

| <b>HSK 2015</b> | <b>Description</b>                                                                                                                                                                                                                                      | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------------------|
| 7306611090      | Other                                                                                                                                                                                                                                                   | 0                | A                       |
| 7306612000      | Of stainless steel                                                                                                                                                                                                                                      | 0                | A                       |
| 7306613000      | Of other alloy steel                                                                                                                                                                                                                                    | 0                | A                       |
| 7306691010      | Galvanized zinc                                                                                                                                                                                                                                         | 0                | A                       |
| 7306691090      | Other                                                                                                                                                                                                                                                   | 0                | A                       |
| 7306692000      | Of stainless steel                                                                                                                                                                                                                                      | 0                | A                       |
| 7306693000      | Of other alloy steel                                                                                                                                                                                                                                    | 0                | A                       |
| 7306901000      | Double wall steel tube                                                                                                                                                                                                                                  | 0                | A                       |
| 7306909000      | Other                                                                                                                                                                                                                                                   | 0                | A                       |
| 7307110000      | Of non-malleable cast iron                                                                                                                                                                                                                              | 8                | A                       |
| 7307190000      | Other                                                                                                                                                                                                                                                   | 8                | A                       |
| 7307210000      | Flanges                                                                                                                                                                                                                                                 | 8                | A                       |
| 7307221000      | Threaded sleeves, of stainless steel                                                                                                                                                                                                                    | 0                | A                       |
| 7307229000      | Other                                                                                                                                                                                                                                                   | 8                | A                       |
| 7307230000      | Butt welding fittings                                                                                                                                                                                                                                   | 8                | A                       |
| 7307290000      | Other                                                                                                                                                                                                                                                   | 8                | A                       |
| 7307910000      | Flanges                                                                                                                                                                                                                                                 | 8                | A                       |
| 7307921000      | Threaded sleeves, of iron or steel                                                                                                                                                                                                                      | 0                | A                       |
| 7307929000      | Other                                                                                                                                                                                                                                                   | 8                | A                       |
| 7307930000      | Butt welding fittings                                                                                                                                                                                                                                   | 8                | A                       |
| 7307991000      | Threaded, whether or not plated                                                                                                                                                                                                                         | 8                | A                       |
| 7307999000      | Other                                                                                                                                                                                                                                                   | 8                | A                       |
| 7308100000      | Bridges and bridge-sections                                                                                                                                                                                                                             | 0                | A                       |
| 7308200000      | Towers and lattice masts                                                                                                                                                                                                                                | 8                | A                       |
| 7308300000      | Doors, windows and their frames and thresholds for doors                                                                                                                                                                                                | 8                | A                       |
| 7308400000      | Equipment for scaffolding, shuttering, propping or pitpropping                                                                                                                                                                                          | 8                | A                       |
| 7308901000      | Lock-gates                                                                                                                                                                                                                                              | 0                | A                       |
| 7308909000      | Other                                                                                                                                                                                                                                                   | 0                | A                       |
| 7309000000      | Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 ℓ, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment. | 8                | A                       |
| 7310100000      | Of a capacity of 50 ℓ or more                                                                                                                                                                                                                           | 8                | A                       |
| 7310210000      | Cans which are to be closed by soldering or crimping                                                                                                                                                                                                    | 8                | A                       |
| 7310290000      | Other                                                                                                                                                                                                                                                   | 8                | A                       |



| HSK 2015   | Description                                                                                                                                                                    | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 7311001000 | Not more than 30 ℓ in capacity                                                                                                                                                 | 8         | A                |
| 7311002000 | More than 30 ℓ but not more than 100 ℓ in capacity                                                                                                                             | 8         | A                |
| 7311003000 | More than 100 ℓ in capacity                                                                                                                                                    | 8         | A                |
| 7312101011 | Fitted with fittings or made up into articles                                                                                                                                  | 0         | A                |
| 7312101019 | Other                                                                                                                                                                          | 0         | A                |
| 7312101091 | Fitted with fittings or made up into articles                                                                                                                                  | 0         | A                |
| 7312101092 | Steel tire cords                                                                                                                                                               | 0         | A                |
| 7312101099 | Other                                                                                                                                                                          | 0         | A                |
| 7312102011 | Fitted with fitting or made up into articles                                                                                                                                   | 0         | A                |
| 7312102019 | Other                                                                                                                                                                          | 0         | A                |
| 7312102091 | Fitted with fittings or made up into articles                                                                                                                                  | 0         | A                |
| 7312102092 | Steel tire cords                                                                                                                                                               | 0         | A                |
| 7312102099 | Other                                                                                                                                                                          | 0         | A                |
| 7312900000 | Other                                                                                                                                                                          | 0         | A                |
| 7313001000 | Barbed iron or steel wire                                                                                                                                                      | 0         | A                |
| 7313009000 | Other                                                                                                                                                                          | 0         | A                |
| 7314120000 | Endless bands for machinery, of stainless steel                                                                                                                                | 0         | A                |
| 7314140000 | Other woven cloth, of stainless steel                                                                                                                                          | 0         | A                |
| 7314190000 | Other                                                                                                                                                                          | 0         | A                |
| 7314200000 | Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm <sup>2</sup> or more | 0         | A                |
| 7314310000 | Plated or coated with zinc                                                                                                                                                     | 0         | A                |
| 7314390000 | Other                                                                                                                                                                          | 0         | A                |
| 7314410000 | Plated or coated with zinc                                                                                                                                                     | 0         | A                |
| 7314420000 | Coated with plastics                                                                                                                                                           | 0         | A                |
| 7314490000 | Other                                                                                                                                                                          | 0         | A                |
| 7314500000 | Expanded metal                                                                                                                                                                 | 0         | A                |
| 7315110000 | Roller chain                                                                                                                                                                   | 8         | A                |
| 7315120000 | Other chain                                                                                                                                                                    | 8         | A                |
| 7315190000 | Parts                                                                                                                                                                          | 8         | A                |
| 7315200000 | Skid chain                                                                                                                                                                     | 8         | A                |
| 7315810000 | Stud-link                                                                                                                                                                      | 8         | A                |
| 7315820000 | Other, welded link                                                                                                                                                             | 8         | A                |

| <b>HSK 2015</b> | <b>Description</b>                                                | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|-------------------------------------------------------------------|------------------|-------------------------|
| 7315890000      | Other                                                             | 8                | A                       |
| 7315900000      | Other parts                                                       | 8                | A                       |
| 7316001000      | Anchors and grapnels                                              | 8                | A                       |
| 7316002000      | Parts                                                             | 8                | A                       |
| 7317001011      | Plated, coated or painted                                         | 0                | A                       |
| 7317001019      | Other                                                             | 0                | A                       |
| 7317001021      | Plated, coated or painted                                         | 0                | A                       |
| 7317001029      | Other                                                             | 0                | A                       |
| 7317002000      | Tacks                                                             | 0                | A                       |
| 7317003000      | Drawing or office working pins                                    | 0                | A                       |
| 7317004000      | Corrugated nails                                                  | 0                | A                       |
| 7317005000      | Staples                                                           | 0                | A                       |
| 7317009000      | Other                                                             | 0                | A                       |
| 7318110000      | Coach screws                                                      | 8                | A                       |
| 7318120000      | Other wood screws                                                 | 8                | A                       |
| 7318130000      | Screw hooks and screw rings                                       | 8                | A                       |
| 7318140000      | Self-tapping screws                                               | 8                | A                       |
| 7318151000      | Machine screws                                                    | 8                | A                       |
| 7318152000      | Bolts                                                             | 8                | A                       |
| 7318153000      | Bolts and nuts (in set)                                           | 8                | A                       |
| 7318159000      | Other                                                             | 8                | A                       |
| 7318160000      | Nuts                                                              | 8                | A                       |
| 7318190000      | Other                                                             | 8                | A                       |
| 7318210000      | Spring washers and other lock washers                             | 8                | A                       |
| 7318220000      | Other washers                                                     | 8                | A                       |
| 7318230000      | Rivets                                                            | 8                | A                       |
| 7318240000      | Cotters and cotter-pins                                           | 8                | A                       |
| 7318290000      | Other                                                             | 8                | A                       |
| 7319401000      | Safety pins                                                       | 8                | A                       |
| 7319402000      | Pin used for measuring or checking semiconductor wafers or device | 8                | A                       |
| 7319409000      | Other                                                             | 8                | A                       |
| 7319901010      | Sewing needles                                                    | 8                | A                       |
| 7319901020      | Darning needles                                                   | 8                | A                       |
| 7319901090      | Other                                                             | 8                | A                       |
| 7319909000      | Other                                                             | 8                | A                       |
| 7320101000      | Leaf-springs for automobiles                                      | 8                | A                       |

| HSK 2015   | Description                                                                          | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------|-----------|------------------|
| 7320102000 | Leaf-springs for railway locomotives and rolling stocks                              | 8         | A                |
| 7320109000 | Other                                                                                | 8         | A                |
| 7320201000 | For automobiles                                                                      | 8         | A                |
| 7320202000 | For shock-absorbers                                                                  | 8         | A                |
| 7320203000 | For buffers on rolling stock couplings                                               | 8         | A                |
| 7320204000 | For upholstery                                                                       | 8         | A                |
| 7320209000 | Other                                                                                | 8         | A                |
| 7320901000 | Flat spiral springs                                                                  | 8         | A                |
| 7320909000 | Other springs                                                                        | 8         | A                |
| 7321110000 | For gas fuel or for both gas and other fuels                                         | 8         | A                |
| 7321120000 | For liquid fuel                                                                      | 8         | A                |
| 7321190000 | Other, including appliances for solid fuel                                           | 8         | A                |
| 7321810000 | For gas fuel or for both gas and other fuels                                         | 8         | A                |
| 7321820000 | For liquid fuel                                                                      | 8         | A                |
| 7321890000 | Other, including appliances for solid fuel                                           | 8         | A                |
| 7321900000 | Parts                                                                                | 8         | A                |
| 7322111000 | Radiators                                                                            | 8         | A                |
| 7322112000 | Parts                                                                                | 8         | A                |
| 7322191000 | Radiators                                                                            | 8         | A                |
| 7322192000 | Parts                                                                                | 8         | A                |
| 7322901000 | Solar collector and parts thereof                                                    | 8         | A                |
| 7322909010 | Air heater                                                                           | 8         | A                |
| 7322909020 | Hot air distributor                                                                  | 8         | A                |
| 7322909030 | Parts                                                                                | 8         | A                |
| 7323100000 | Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like | 8         | A                |
| 7323910000 | Of cast iron, not enamelled                                                          | 8         | A                |
| 7323920000 | Of cast iron, enamelled                                                              | 8         | A                |
| 7323930000 | Of stainless steel                                                                   | 8         | A                |
| 7323940000 | Of iron (other than cast iron) or steel, enamelled                                   | 8         | A                |
| 7323990000 | Other                                                                                | 8         | A                |
| 7324101000 | Sinks                                                                                | 8         | A                |
| 7324102000 | Wash basins                                                                          | 8         | A                |
| 7324210000 | Of cast iron, whether or not enamelled                                               | 8         | A                |

| HSK 2015   | Description                                    | Base Rate | Staging Category |
|------------|------------------------------------------------|-----------|------------------|
| 7324291000 | Of stainless steel                             | 8         | A                |
| 7324299000 | Other                                          | 8         | A                |
| 7324901000 | Toilet sets                                    | 8         | A                |
| 7324908000 | Other                                          | 8         | A                |
| 7324909000 | Parts                                          | 8         | A                |
| 7325100000 | Of non-malleable cast iron                     | 8         | A                |
| 7325910000 | Grinding balls and similar articles for mills  | 8         | A                |
| 7325991000 | Of cast iron                                   | 8         | A                |
| 7325992000 | Of cast steel                                  | 8         | A                |
| 7325993000 | Of alloy steel                                 | 8         | A                |
| 7325999000 | Other                                          | 8         | A                |
| 7326110000 | Grinding balls and similar articles for mills  | 8         | A                |
| 7326190000 | Other                                          | 8         | A                |
| 7326200000 | Articles of iron or steel wire                 | 8         | A                |
| 7326901000 | Bobbins for textile machinery                  | 8         | A                |
| 7326909000 | Other                                          | 8         | B                |
| 7401001000 | Copper mattes                                  | 0         | A                |
| 7401002000 | Cement copper (precipitated copper)            | 0         | A                |
| 7402001000 | Unrefined copper                               | 0         | A                |
| 7402002000 | Copper anodes for electrolytic refining        | 0         | A                |
| 7403110000 | Cathodes and sections of cathodes              | 3         | A                |
| 7403120000 | Wire-bars                                      | 5         | A                |
| 7403130000 | Billets                                        | 5         | A                |
| 7403191000 | Slabs                                          | 5         | A                |
| 7403192000 | Ingots                                         | 5         | A                |
| 7403199000 | Other                                          | 5         | A                |
| 7403210000 | Copper-zinc base alloys (brass)                | 5         | A                |
| 7403220000 | Copper-tin base alloys (bronze)                | 5         | A                |
| 7403291010 | Copper-nickel base alloys (cupro-nickel)       | 5         | A                |
| 7403291020 | Copper-nickel-zinc base alloys (nickel silver) | 5         | A                |
| 7403299000 | Other                                          | 5         | A                |
| 7404000000 | Copper waste and scrap.                        | 0         | A                |
| 7405000000 | Master alloys of copper.                       | 5         | A                |
| 7406100000 | Powders of non-lamellar structure              | 8         | A                |
| 7406201000 | Powders of lamellar structure                  | 8         | A                |

| HSK 2015   | Description                                                 | Base Rate | Staging Category |
|------------|-------------------------------------------------------------|-----------|------------------|
| 7406202000 | Flakes                                                      | 8         | A                |
| 7407100000 | Of refined copper                                           | 8         | A                |
| 7407210000 | Of copper-zinc base alloys (brass)                          | 8         | A                |
| 7407291000 | Of copper-tin base alloys (bronze)                          | 8         | A                |
| 7407292010 | Of copper-nickel base alloys (cupro-nickel)                 | 8         | A                |
| 7407292020 | Of copper-nickel-zinc base alloys (nickel silver)           | 8         | A                |
| 7407299000 | Other                                                       | 8         | A                |
| 7408110000 | Of which the maximum cross-sectional dimension exceeds 6 mm | 8         | A                |
| 7408190000 | Other                                                       | 8         | A                |
| 7408210000 | Of copper-zinc base alloys (brass)                          | 8         | A                |
| 7408221000 | Of copper-nickel base alloys (cupro-nickel)                 | 8         | A                |
| 7408222000 | Of copper-nickel-zinc base alloys (nickel silver)           | 8         | A                |
| 7408291000 | Of copper-tin base alloys (bronze)                          | 8         | A                |
| 7408299000 | Other                                                       | 8         | A                |
| 7409111000 | For use in manufacturing semiconductor                      | 5         | A                |
| 7409119000 | Other                                                       | 8         | A                |
| 7409191000 | For use in manufacturing semiconductor                      | 5         | A                |
| 7409199000 | Other                                                       | 8         | A                |
| 7409211000 | For use in manufacturing semiconductor                      | 5         | A                |
| 7409219000 | Other                                                       | 8         | A                |
| 7409291000 | For use in manufacturing semiconductor                      | 5         | A                |
| 7409299000 | Other                                                       | 8         | A                |
| 7409311000 | For use in manufacturing semiconductor                      | 5         | A                |
| 7409319000 | Other                                                       | 8         | A                |
| 7409391000 | For use in manufacturing semiconductor                      | 5         | A                |
| 7409399000 | Other                                                       | 8         | A                |
| 7409401010 | For use in manufacturing semiconductor                      | 5         | A                |
| 7409401090 | Other                                                       | 8         | A                |
| 7409402010 | For use in manufacturing semiconductor                      | 5         | A                |
| 7409402090 | Other                                                       | 8         | A                |
| 7409901000 | For use in manufacturing semiconductor                      | 5         | A                |
| 7409909000 | Other                                                       | 8         | A                |

| HSK 2015   | Description                                                                              | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------|-----------|------------------|
| 7410110000 | Of refined copper                                                                        | 8         | A                |
| 7410120000 | Of copper alloys                                                                         | 8         | A                |
| 7410211000 | Suitable for manufacturing printed circuit board                                         | 8         | A                |
| 7410219000 | Other                                                                                    | 8         | A                |
| 7410221000 | Suitable for manufacturing printed circuit board                                         | 8         | A                |
| 7410229000 | Other                                                                                    | 8         | A                |
| 7411100000 | Of refined copper                                                                        | 8         | A                |
| 7411210000 | Of copper-zinc base alloys (brass)                                                       | 8         | A                |
| 7411221000 | Of copper-nickel base alloys (cupro-nickel)                                              | 8         | A                |
| 7411222000 | Of copper-nickel-zinc base alloys (nickel silver)                                        | 8         | A                |
| 7411291000 | Of copper-tin base alloys (bronze)                                                       | 8         | A                |
| 7411299000 | Other                                                                                    | 8         | A                |
| 7412100000 | Of refined copper                                                                        | 3         | A                |
| 7412200000 | Of copper alloys                                                                         | 3         | A                |
| 7413000000 | Stranded wire, cable, plaited bands and the like, of copper, not electrically insulated. | 3         | A                |
| 7415101000 | Plated, rolled or coated with precious metal                                             | 8         | A                |
| 7415109000 | Other                                                                                    | 8         | A                |
| 7415210000 | Washers (including spring washers)                                                       | 8         | A                |
| 7415290000 | Other                                                                                    | 8         | A                |
| 7415330000 | Screws; bolts and nuts                                                                   | 8         | A                |
| 7415390000 | Other                                                                                    | 8         | A                |
| 7418101000 | Pot scourers and scouring or polishing pads, gloves and the like                         | 8         | A                |
| 7418109010 | Table, kitchen articles                                                                  | 8         | A                |
| 7418109020 | Solar collectors of a kind used for domestic purposes, non-electric                      | 5         | A                |
| 7418109030 | Other household articles                                                                 | 8         | A                |
| 7418109091 | Of solar collectors of a kind used for domestic purposes, non-electric                   | 5         | A                |
| 7418109099 | Other                                                                                    | 8         | A                |
| 7418201000 | Sanitary ware                                                                            | 8         | A                |
| 7418202000 | Parts                                                                                    | 8         | A                |
| 7419101000 | Chain                                                                                    | 8         | A                |
| 7419102000 | Parts                                                                                    | 8         | A                |
| 7419910000 | Cast, moulded, stamped or forged, but not further worked                                 | 0         | A                |
| 7419991010 | Cloth                                                                                    | 8         | A                |

| <b>HSK 2015</b> | <b>Description</b>                          | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|---------------------------------------------|------------------|-------------------------|
| 7419991090      | Other                                       | 8                | A                       |
| 7419992000      | Copper springs                              | 8                | A                       |
| 7419999000      | Other                                       | 8                | A                       |
| 7501100000      | Nickel mattes                               | 0                | A                       |
| 7501201010      | Containing by weight 88 % or more of nickel | 2                | A                       |
| 7501201090      | Other                                       | 0                | A                       |
| 7501209010      | Containing by weight 88 % or more of nickel | 2                | A                       |
| 7501209090      | Other                                       | 0                | A                       |
| 7502101000      | Cathode                                     | 3                | A                       |
| 7502109000      | Other                                       | 3                | A                       |
| 7502200000      | Nickel alloys                               | 3                | A                       |
| 7503000000      | Nickel waste and scrap.                     | 0                | A                       |
| 7504001000      | Powders                                     | 5                | A                       |
| 7504002000      | Flakes                                      | 5                | A                       |
| 7505110000      | Of nickel, not alloyed                      | 5                | A                       |
| 7505120000      | Of nickel alloys                            | 5                | A                       |
| 7505210000      | Of nickel, not alloyed                      | 5                | A                       |
| 7505220000      | Of nickel alloys                            | 5                | A                       |
| 7506101000      | Plates, sheets and strip                    | 3                | A                       |
| 7506102000      | Foil                                        | 5                | A                       |
| 7506201000      | Plates, sheets and strip                    | 5                | A                       |
| 7506202000      | Foil                                        | 5                | A                       |
| 7507110000      | Of nickel, not alloyed                      | 8                | A                       |
| 7507120000      | Of nickel alloys                            | 8                | A                       |
| 7507200000      | Tube or pipe fittings                       | 8                | A                       |
| 7508100000      | Cloth, grill and netting, of nickel wire    | 8                | A                       |
| 7508901000      | Electro-plating anodes                      | 8                | A                       |
| 7508902010      | Of nickel, not alloyed                      | 5                | A                       |
| 7508902020      | Of nickel alloys                            | 8                | A                       |
| 7508909000      | Other                                       | 8                | A                       |
| 7601100000      | Aluminium, not alloyed                      | 1                | A                       |
| 7601201000      | Casting alloy                               | 1                | A                       |
| 7601202000      | Billet                                      | 3                | A                       |
| 7601209000      | Other                                       | 1                | A                       |
| 7602000000      | Aluminium waste and scrap.                  | 0                | A                       |
| 7603100000      | Powders of non-lamellar structure           | 8                | A                       |

| HSK 2015   | Description                                                                                          | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------------------|-----------|------------------|
| 7603201000 | Powders                                                                                              | 8         | A                |
| 7603202000 | Flakes                                                                                               | 8         | A                |
| 7604101000 | Bars and rods                                                                                        | 8         | A                |
| 7604102010 | Hollow profiles                                                                                      | 8         | A                |
| 7604102090 | Other                                                                                                | 8         | A                |
| 7604210000 | Hollow profiles                                                                                      | 8         | A                |
| 7604291000 | Bars and rods                                                                                        | 8         | A                |
| 7604299000 | Other profiles                                                                                       | 8         | A                |
| 7605110000 | Of which the maximum cross-sectional dimension exceeds 7 mm                                          | 8         | A                |
| 7605190000 | Other                                                                                                | 8         | A                |
| 7605210000 | Of which the maximum cross-sectional dimension exceeds 7 mm                                          | 8         | A                |
| 7605290000 | Other                                                                                                | 8         | A                |
| 7606111000 | Containing not less than 99.99 % by weight of aluminium                                              | 8         | A                |
| 7606119000 | Other                                                                                                | 8         | A                |
| 7606120000 | Of aluminium alloys                                                                                  | 8         | A                |
| 7606911000 | Containing not less than 99.99 % by weight of aluminium                                              | 8         | A                |
| 7606919000 | Other                                                                                                | 8         | A                |
| 7606920000 | Of aluminium alloys                                                                                  | 8         | A                |
| 7607111000 | Containing not less than 99.99 % by weight of aluminium                                              | 8         | A                |
| 7607119000 | Other                                                                                                | 8         | A                |
| 7607191000 | Containing not less than 99.99 % by weight of aluminium                                              | 8         | A                |
| 7607199000 | Other                                                                                                | 8         | A                |
| 7607201000 | Containing not less than 99.99 % by weight of aluminium                                              | 8         | A                |
| 7607209000 | Other                                                                                                | 8         | A                |
| 7608100000 | Of aluminium, not alloyed                                                                            | 8         | A                |
| 7608200000 | Of aluminium alloys                                                                                  | 8         | A                |
| 7609000000 | Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).                           | 8         | A                |
| 7610100000 | Doors, windows and their frames and thresholds for doors                                             | 8         | A                |
| 7610901000 | Structures                                                                                           | 8         | A                |
| 7610908000 | Other                                                                                                | 8         | A                |
| 7610909000 | Parts                                                                                                | 8         | A                |
| 7611000000 | Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or | 8         | A                |



| HSK 2015   | Description                                                                                                                                             | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
|            | liquefied gas), of a capacity exceeding 300 ℓ, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.             |           |                  |
| 7612100000 | Collapsible tubular containers                                                                                                                          | 8         | A                |
| 7612901000 | Rigid tubular containers                                                                                                                                | 8         | A                |
| 7612909010 | Less than 1 ℓ capacity                                                                                                                                  | 8         | A                |
| 7612909020 | Not less than 1 ℓ but less than 20 ℓ in capacity                                                                                                        | 8         | A                |
| 7612909030 | Not less than 20 ℓ in capacity                                                                                                                          | 8         | A                |
| 7613001000 | For compressed gas                                                                                                                                      | 8         | A                |
| 7613002000 | For liquefied gas                                                                                                                                       | 8         | A                |
| 7614100000 | With steel core                                                                                                                                         | 8         | A                |
| 7614900000 | Other                                                                                                                                                   | 8         | A                |
| 7615101000 | Pot scourers and scouring or polishing pads, gloves and the like                                                                                        | 8         | A                |
| 7615109010 | Solar collectors and parts thereof                                                                                                                      | 5         | A                |
| 7615109020 | Table, kitchen articles                                                                                                                                 | 8         | A                |
| 7615109030 | Other household articles                                                                                                                                | 8         | A                |
| 7615109090 | Parts                                                                                                                                                   | 8         | A                |
| 7615201000 | Sanitary ware                                                                                                                                           | 8         | A                |
| 7615202000 | Parts                                                                                                                                                   | 8         | A                |
| 7616100000 | Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles | 8         | A                |
| 7616910000 | Cloth, grill, netting and fencing, of aluminium wire                                                                                                    | 8         | A                |
| 7616991000 | Bobbins                                                                                                                                                 | 8         | A                |
| 7616999010 | Aluminium pouch                                                                                                                                         | 8         | A                |
| 7616999020 | Aluminium knob                                                                                                                                          | 8         | A                |
| 7616999090 | Other                                                                                                                                                   | 8         | A                |
| 7801101000 | Containing by weight 99.99 % or more of lead                                                                                                            | 3         | A                |
| 7801109000 | Other                                                                                                                                                   | 3         | A                |
| 7801910000 | Containing by weight antimony as the principal other element                                                                                            | 3         | B                |
| 7801991000 | Unrefined lead                                                                                                                                          | 1         | A                |
| 7801992010 | Lead-tin alloys                                                                                                                                         | 3         | A                |
| 7801992090 | Other                                                                                                                                                   | 3         | A                |
| 7802000000 | Lead waste and scrap.                                                                                                                                   | 0         | A                |
| 7804111000 | Sheets and strip                                                                                                                                        | 8         | A                |

| <b>HSK 2015</b> | <b>Description</b>                                                              | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|---------------------------------------------------------------------------------|------------------|-------------------------|
| 7804112000      | Foil                                                                            | 8                | A                       |
| 7804190000      | Other                                                                           | 8                | A                       |
| 7804201000      | Powders                                                                         | 8                | A                       |
| 7804202000      | Flakes                                                                          | 8                | A                       |
| 7806001000      | Lead containers                                                                 | 8                | A                       |
| 7806002000      | Electro-plating anodes                                                          | 8                | A                       |
| 7806003010      | Bars and rods                                                                   | 8                | A                       |
| 7806003020      | Profiles                                                                        | 8                | A                       |
| 7806003030      | Wire                                                                            | 8                | A                       |
| 7806004010      | Tubes and pipes                                                                 | 8                | A                       |
| 7806004020      | Tubes or pipe fittings                                                          | 8                | A                       |
| 7806009000      | Other                                                                           | 8                | A                       |
| 7901110000      | Containing by weight 99.99 % or more of zinc                                    | 3                | A                       |
| 7901120000      | Containing by weight less than 99.99 % of zinc                                  | 3                | A                       |
| 7901201000      | Zinc-aluminium alloy                                                            | 3                | A                       |
| 7901202000      | Zinc-copper alloy                                                               | 3                | A                       |
| 7901209000      | Other                                                                           | 3                | A                       |
| 7902000000      | Zinc waste and scrap.                                                           | 0                | A                       |
| 7903100000      | Zinc dust                                                                       | 8                | A                       |
| 7903901000      | Powders                                                                         | 8                | A                       |
| 7903902000      | Flakes                                                                          | 8                | A                       |
| 7904001000      | Bars and rods                                                                   | 8                | A                       |
| 7904002000      | Profiles                                                                        | 8                | A                       |
| 7904003000      | Wire                                                                            | 8                | A                       |
| 7905001000      | Plates, sheets and strip                                                        | 8                | A                       |
| 7905002000      | Foil                                                                            | 8                | A                       |
| 7907001000      | Gutters, roof capping, skylight frames and other fabricated building components | 8                | A                       |
| 7907002010      | Tubes and pipes                                                                 | 8                | A                       |
| 7907002020      | Tube or pipe fittings                                                           | 8                | A                       |
| 7907009010      | Electro-plating anodes                                                          | 8                | A                       |
| 7907009090      | Other                                                                           | 8                | A                       |
| 8001100000      | Tin, not alloyed                                                                | 2                | A                       |
| 8001200000      | Tin alloys                                                                      | 3                | A                       |
| 8002000000      | Tin waste and scrap.                                                            | 0                | A                       |
| 8003001010      | Unalloyed                                                                       | 8                | A                       |

| HSK 2015   | Description                                                                       | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------------------|-----------|------------------|
| 8003001090 | Other                                                                             | 8         | A                |
| 8003002010 | Unalloyed                                                                         | 8         | A                |
| 8003002090 | Other                                                                             | 8         | A                |
| 8007001000 | Electro-plating anodes                                                            | 8         | A                |
| 8007002000 | Plates, sheets and strip, of a thickness exceeding 0.2 mm                         | 8         | A                |
| 8007003010 | Foil                                                                              | 8         | A                |
| 8007003021 | Powders                                                                           | 8         | A                |
| 8007003022 | Flakes                                                                            | 8         | A                |
| 8007004000 | Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves). | 8         | A                |
| 8007009000 | Other                                                                             | 8         | A                |
| 8101100000 | Powders                                                                           | 3         | A                |
| 8101940000 | Unwrought tungsten, including bars and rods obtained simply by sintering          | 3         | A                |
| 8101961000 | Spiral filament for electric bulbs or electronic bulbs                            | 8         | A                |
| 8101969000 | Other                                                                             | 8         | A                |
| 8101970000 | Waste and scrap                                                                   | 0         | A                |
| 8101991010 | Bars and rods                                                                     | 8         | A                |
| 8101991020 | Profiles                                                                          | 8         | A                |
| 8101991030 | Plates, sheets and strips                                                         | 8         | A                |
| 8101991040 | Foil                                                                              | 8         | A                |
| 8101999000 | Other                                                                             | 8         | A                |
| 8102100000 | Powders                                                                           | 3         | A                |
| 8102940000 | Unwrought molybdenum, including bars and rods obtained simply by sintering        | 3         | A                |
| 8102951000 | Bars and rods                                                                     | 8         | A                |
| 8102952000 | Profiles                                                                          | 8         | A                |
| 8102953000 | Plates, sheets and strip                                                          | 8         | A                |
| 8102954000 | Foil                                                                              | 8         | A                |
| 8102961000 | Spiral filament for electric bulbs or electronic bulbs                            | 8         | A                |
| 8102969000 | Other                                                                             | 8         | A                |
| 8102970000 | Waste and scrap                                                                   | 0         | A                |
| 8102990000 | Other                                                                             | 8         | A                |
| 8103201000 | Unwrought                                                                         | 3         | A                |
| 8103202000 | Powders                                                                           | 3         | A                |
| 8103300000 | Waste and scrap                                                                   | 0         | A                |

| <b>HSK 2015</b> | <b>Description</b>                                                 | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|--------------------------------------------------------------------|------------------|-------------------------|
| 8103900000      | Other                                                              | 8                | A                       |
| 8104110000      | Containing at least 99.8 % by weight of magnesium                  | 3                | A                       |
| 8104190000      | Other                                                              | 3                | A                       |
| 8104200000      | Waste and scrap                                                    | 0                | A                       |
| 8104301000      | Raspings, turnings and granules                                    | 8                | A                       |
| 8104302000      | Powders                                                            | 8                | A                       |
| 8104901000      | Bars and rods                                                      | 8                | A                       |
| 8104909000      | Other                                                              | 8                | A                       |
| 8105201000      | Unwrought cobalt                                                   | 3                | A                       |
| 8105202000      | Cobalt mattes and other intermediate products of cobalt metallurgy | 3                | A                       |
| 8105203000      | Powders                                                            | 2                | A                       |
| 8105300000      | Waste and scrap                                                    | 3                | A                       |
| 8105900000      | Other                                                              | 3                | A                       |
| 8106001010      | Unwrought bismuth                                                  | 3                | A                       |
| 8106001020      | Waste and scrap                                                    | 3                | A                       |
| 8106001030      | Powders                                                            | 3                | A                       |
| 8106009000      | Other                                                              | 3                | A                       |
| 8107201000      | Unwrought cadmium                                                  | 3                | A                       |
| 8107202000      | Powders                                                            | 3                | A                       |
| 8107300000      | Waste and scrap                                                    | 3                | A                       |
| 8107900000      | Other                                                              | 3                | A                       |
| 8108201000      | Unwrought                                                          | 2                | A                       |
| 8108202000      | Powders                                                            | 3                | A                       |
| 8108300000      | Waste and scrap                                                    | 3                | A                       |
| 8108901000      | Plates and strips                                                  | 8                | A                       |
| 8108902000      | Tubes and pipes                                                    | 8                | A                       |
| 8108909000      | Other                                                              | 8                | A                       |
| 8109201000      | Unwrought                                                          | 3                | A                       |
| 8109202000      | Powders                                                            | 3                | A                       |
| 8109300000      | Waste and scrap                                                    | 3                | A                       |
| 8109901010      | Tubes and pipes                                                    | 0                | A                       |
| 8109901020      | Plates, sheets and strips                                          | 0                | A                       |
| 8109901030      | Bars                                                               | 0                | A                       |
| 8109901090      | Other                                                              | 0                | A                       |
| 8109909000      | Other                                                              | 3                | A                       |

| HSK 2015   | Description                                                                    | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------|-----------|------------------|
| 8110100000 | Unwrought antimony; powders                                                    | 3         | A                |
| 8110200000 | Waste and scrap                                                                | 3         | A                |
| 8110900000 | Other                                                                          | 3         | A                |
| 8111000000 | Manganese and articles thereof, including waste and scrap.                     | 2         | A                |
| 8112120000 | Unwrought; powders                                                             | 3         | A                |
| 8112130000 | Waste and scrap                                                                | 3         | A                |
| 8112190000 | Other                                                                          | 3         | A                |
| 8112210000 | Unwrought; powders                                                             | 3         | A                |
| 8112220000 | Waste and scrap                                                                | 3         | A                |
| 8112290000 | Other                                                                          | 3         | A                |
| 8112510000 | Unwrought; powders                                                             | 3         | A                |
| 8112520000 | Waste and scrap                                                                | 3         | A                |
| 8112590000 | Other                                                                          | 3         | A                |
| 8112921000 | Germanium                                                                      | 3         | A                |
| 8112922000 | Vanadium                                                                       | 3         | A                |
| 8112923000 | Gallium                                                                        | 3         | A                |
| 8112924000 | Hafnium                                                                        | 3         | A                |
| 8112925000 | Indium                                                                         | 3         | A                |
| 8112926000 | Niobium(Columbium)                                                             | 3         | A                |
| 8112927000 | Rhenium                                                                        | 3         | A                |
| 8112929000 | Other                                                                          | 3         | A                |
| 8112991000 | Germanium                                                                      | 3         | A                |
| 8112992000 | Vanadium                                                                       | 3         | A                |
| 8112993000 | Gallium                                                                        | 3         | A                |
| 8112994000 | Hafnium                                                                        | 3         | A                |
| 8112995000 | Indium                                                                         | 3         | A                |
| 8112996000 | Niobium(Columbium)                                                             | 3         | A                |
| 8112997000 | Rhenium                                                                        | 3         | A                |
| 8112999000 | Other                                                                          | 3         | A                |
| 8113000000 | Cermets and articles thereof, including waste and scrap.                       | 3         | A                |
| 8201100000 | Spades and shovels                                                             | 8         | A                |
| 8201300000 | Mattocks, picks, hoes and rakes                                                | 8         | A                |
| 8201400000 | Axes, bill hooks and similar hewing tools                                      | 8         | A                |
| 8201500000 | Secateurs and similar one-handed pruners and shears (including poultry shears) | 8         | A                |

| HSK 2015   | Description                                                           | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------|-----------|------------------|
| 8201600000 | Hedge shears, two-handed pruning shears and similar two-handed shears | 8         | A                |
| 8201901000 | Scythes and sickles                                                   | 8         | A                |
| 8201902000 | Hay knives                                                            | 8         | A                |
| 8201903000 | Timber wedges                                                         | 8         | A                |
| 8201904000 | Forks                                                                 | 8         | A                |
| 8201909000 | Other                                                                 | 8         | A                |
| 8202101000 | For wood                                                              | 8         | A                |
| 8202102000 | For metal                                                             | 8         | A                |
| 8202109000 | Other                                                                 | 8         | A                |
| 8202200000 | Band saw blades                                                       | 8         | A                |
| 8202310000 | With working part of steel                                            | 8         | A                |
| 8202391000 | With working part of tungsten carbide                                 | 8         | A                |
| 8202392010 | For machines sawing semiconductor wafer or device into each unit      | 8         | A                |
| 8202392090 | Other                                                                 | 8         | A                |
| 8202393000 | With working part of other materials                                  | 8         | A                |
| 8202399000 | Parts                                                                 | 8         | A                |
| 8202400000 | Chain saw blades                                                      | 8         | A                |
| 8202911000 | Hack-saw blades                                                       | 8         | A                |
| 8202919000 | Other                                                                 | 8         | A                |
| 8202991000 | For cutting sapphire ingots                                           | 5         | A                |
| 8202999000 | Other                                                                 | 8         | A                |
| 8203101000 | For saw blades                                                        | 8         | A                |
| 8203109000 | Other                                                                 | 8         | A                |
| 8203201000 | Plier (including cutting pliers)                                      | 8         | A                |
| 8203202000 | Pincer                                                                | 8         | A                |
| 8203203000 | Tweezers                                                              | 8         | A                |
| 8203204000 | Nail pullers                                                          | 8         | A                |
| 8203209000 | Other                                                                 | 8         | A                |
| 8203300000 | Metal cutting shears and similar tools                                | 8         | A                |
| 8203401000 | Pipe cutters                                                          | 8         | A                |
| 8203402000 | Bolt croppers and clippers                                            | 8         | A                |
| 8203403000 | Perforating punches                                                   | 8         | A                |
| 8203409000 | Other                                                                 | 8         | A                |
| 8204110000 | Non-adjustable                                                        | 8         | A                |

| <b>HSK 2015</b> | <b>Description</b>                                                                   | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|--------------------------------------------------------------------------------------|------------------|-------------------------|
| 8204120000      | Adjustable                                                                           | 8                | A                       |
| 8204200000      | Interchangeable spanner sockets, with or without handles                             | 8                | A                       |
| 8205101000      | For drilling                                                                         | 8                | A                       |
| 8205102000      | For threading                                                                        | 8                | A                       |
| 8205103000      | For tapping                                                                          | 8                | A                       |
| 8205109000      | Other                                                                                | 8                | A                       |
| 8205200000      | Hammers and sledge hammers                                                           | 8                | A                       |
| 8205300000      | Planes, chisels, gouges and similar cutting tools for working wood                   | 8                | A                       |
| 8205400000      | Screwdrivers                                                                         | 8                | A                       |
| 8205510000      | Household tools                                                                      | 8                | A                       |
| 8205591000      | Glaziers' diamond                                                                    | 8                | A                       |
| 8205592000      | Soldering irons                                                                      | 8                | A                       |
| 8205593000      | Grease guns                                                                          | 8                | A                       |
| 8205595000      | Tools for mining and public works                                                    | 8                | A                       |
| 8205596000      | Tools for cement workers and painters                                                | 8                | A                       |
| 8205597000      | Watch makers' tools                                                                  | 8                | A                       |
| 8205599000      | Other                                                                                | 8                | A                       |
| 8205600000      | Blow lamps                                                                           | 8                | A                       |
| 8205701000      | Vices                                                                                | 8                | A                       |
| 8205702000      | Clamps                                                                               | 8                | A                       |
| 8205709000      | Other                                                                                | 8                | A                       |
| 8205901000      | Anvils                                                                               | 8                | A                       |
| 8205902000      | Hand or pedal-operated grinding wheels with frameworks                               | 8                | A                       |
| 8205909010      | Sets of articles of two or more subheadings of this heading                          | 8                | A                       |
| 8205909090      | Other                                                                                | 8                | A                       |
| 8206000000      | Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale. | 8                | A                       |
| 8207130000      | With working part of cermets                                                         | 8                | A                       |
| 8207191000      | With working part of other materials                                                 | 8                | A                       |
| 8207199000      | Parts                                                                                | 8                | A                       |
| 8207201000      | For drawing                                                                          | 8                | A                       |
| 8207202000      | For extruding                                                                        | 8                | A                       |
| 8207301000      | For pressing                                                                         | 8                | A                       |
| 8207302000      | For stamping                                                                         | 8                | A                       |
| 8207303000      | For punching                                                                         | 8                | A                       |

| <b>HSK 2015</b> | <b>Description</b>                                               | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|------------------------------------------------------------------|------------------|-------------------------|
| 8207309000      | Other                                                            | 8                | A                       |
| 8207401000      | For tapping                                                      | 8                | A                       |
| 8207402000      | For threading                                                    | 8                | A                       |
| 8207409000      | Other                                                            | 8                | A                       |
| 8207501010      | Of high speed steel                                              | 8                | A                       |
| 8207501090      | Other                                                            | 8                | A                       |
| 8207502000      | Brace bits                                                       | 8                | A                       |
| 8207509000      | Other                                                            | 8                | A                       |
| 8207601000      | Reamers                                                          | 8                | A                       |
| 8207602000      | Laps                                                             | 8                | A                       |
| 8207603000      | Broaches                                                         | 8                | A                       |
| 8207609000      | Other                                                            | 8                | A                       |
| 8207701000      | Gear cutters                                                     | 8                | A                       |
| 8207702000      | Milling cutters                                                  | 8                | A                       |
| 8207703000      | Gear cutting hobs                                                | 8                | A                       |
| 8207704000      | Rotary files                                                     | 8                | A                       |
| 8207709000      | Other                                                            | 8                | A                       |
| 8207801000      | Tools for lathes                                                 | 8                | A                       |
| 8207809000      | Other                                                            | 8                | A                       |
| 8207901000      | Diamond tools                                                    | 8                | A                       |
| 8207909000      | Other                                                            | 8                | A                       |
| 8208100000      | For metal working                                                | 8                | A                       |
| 8208200000      | For wood working                                                 | 8                | A                       |
| 8208300000      | For kitchen appliances or for machines used by the food industry | 8                | A                       |
| 8208400000      | For agricultural, horticultural or forestry machines             | 8                | A                       |
| 8208900000      | Other                                                            | 8                | A                       |
| 8209001010      | Of tungsten carbide, treated with gamma coating                  | 8                | A                       |
| 8209001040      | Of cermets                                                       | 8                | A                       |
| 8209001090      | Others                                                           | 8                | A                       |
| 8209002010      | Of tungsten carbide                                              | 8                | A                       |
| 8209002040      | Of cermets                                                       | 8                | A                       |
| 8209002090      | Other                                                            | 8                | A                       |
| 8210001000      | Mills and grinders                                               | 8                | A                       |
| 8210002000      | Extractors and pressers                                          | 8                | A                       |
| 8210003000      | Beaters and mixers                                               | 8                | A                       |
| 8210004000      | Slicers and cutters                                              | 8                | A                       |



| <b>HSK 2015</b> | <b>Description</b>                                                                   | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|--------------------------------------------------------------------------------------|------------------|-------------------------|
| 8210005000      | Openers, corks and sealers                                                           | 8                | A                       |
| 8210008000      | Other domestic food-processing appliances                                            | 8                | A                       |
| 8210009000      | Parts                                                                                | 8                | A                       |
| 8211100000      | Sets of assorted articles                                                            | 8                | A                       |
| 8211910000      | Table knives having fixed blades                                                     | 8                | A                       |
| 8211920000      | Other knives having fixed blades                                                     | 8                | A                       |
| 8211930000      | Knives having other than fixed blades                                                | 8                | A                       |
| 8211940000      | Blades                                                                               | 8                | A                       |
| 8211950000      | Handles of base metal                                                                | 8                | A                       |
| 8212100000      | Razors                                                                               | 8                | A                       |
| 8212200000      | Safety razor blades, including razor blade blanks in strips                          | 8                | A                       |
| 8212900000      | Other parts                                                                          | 8                | A                       |
| 8213001000      | Ordinary scissors                                                                    | 8                | A                       |
| 8213002010      | For tailors and dressmakers                                                          | 8                | A                       |
| 8213002020      | For hairdressers                                                                     | 8                | A                       |
| 8213002090      | Other                                                                                | 8                | A                       |
| 8213003000      | Manicure scissors                                                                    | 8                | A                       |
| 8213004000      | Scissor blades                                                                       | 8                | A                       |
| 8213009000      | Other                                                                                | 8                | A                       |
| 8214101000      | Pencil sharpeners                                                                    | 8                | A                       |
| 8214109000      | Other                                                                                | 8                | A                       |
| 8214200000      | Manicure or pedicure sets and instruments (including nail files)                     | 8                | A                       |
| 8214901000      | Hair clippers                                                                        | 8                | A                       |
| 8214902000      | Butchers' or kitchen cleavers, choppers and mincing knives                           | 8                | A                       |
| 8214909000      | Other                                                                                | 8                | A                       |
| 8215100000      | Sets of assorted articles containing at least one article plated with precious metal | 8                | A                       |
| 8215200000      | Other sets of assorted articles                                                      | 8                | A                       |
| 8215911000      | Spoons                                                                               | 8                | A                       |
| 8215912000      | Forks                                                                                | 8                | A                       |
| 8215913000      | Ladles and skimmers                                                                  | 8                | A                       |
| 8215914000      | Fish-knives and butter-knives                                                        | 8                | A                       |
| 8215915000      | Tongs of all kinds                                                                   | 8                | A                       |
| 8215919000      | Other                                                                                | 8                | A                       |
| 8215991000      | Spoons                                                                               | 8                | A                       |

| HSK 2015   | Description                                                                                                                                                                                       | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8215992000 | Forks                                                                                                                                                                                             | 8         | A                |
| 8215993000 | Ladles and skimmers                                                                                                                                                                               | 8         | A                |
| 8215994000 | Fish-knives and butter-knives                                                                                                                                                                     | 8         | A                |
| 8215995000 | Tong of all kinds                                                                                                                                                                                 | 8         | A                |
| 8215999000 | Other                                                                                                                                                                                             | 8         | A                |
| 8301100000 | Padlocks                                                                                                                                                                                          | 8         | A                |
| 8301200000 | Locks of a kind used for motor vehicles                                                                                                                                                           | 8         | A                |
| 8301300000 | Locks of a kind used for furniture                                                                                                                                                                | 8         | A                |
| 8301401010 | Digital door locks                                                                                                                                                                                | 8         | A                |
| 8301401090 | Other                                                                                                                                                                                             | 8         | A                |
| 8301409000 | Other                                                                                                                                                                                             | 8         | A                |
| 8301500000 | Clasps and frames with clasps, incorporating locks                                                                                                                                                | 8         | A                |
| 8301600000 | Parts                                                                                                                                                                                             | 8         | A                |
| 8301700000 | Keys presented separately                                                                                                                                                                         | 8         | A                |
| 8302100000 | Hinges                                                                                                                                                                                            | 8         | A                |
| 8302200000 | Castors                                                                                                                                                                                           | 8         | A                |
| 8302300000 | Other mountings, fittings and similar articles suitable for motor vehicles                                                                                                                        | 8         | A                |
| 8302411000 | Suitable for doors or windows                                                                                                                                                                     | 8         | A                |
| 8302419000 | Other                                                                                                                                                                                             | 8         | A                |
| 8302420000 | Other, suitable for furniture                                                                                                                                                                     | 8         | A                |
| 8302491000 | Suitable for trunks, suitcases, or similar travel goods.                                                                                                                                          | 8         | A                |
| 8302499000 | Other                                                                                                                                                                                             | 8         | A                |
| 8302500000 | Hat-racks, hat-pegs, brackets and similar fixtures                                                                                                                                                | 8         | A                |
| 8302600000 | Automatic door closers                                                                                                                                                                            | 8         | A                |
| 8303001000 | Safes                                                                                                                                                                                             | 8         | A                |
| 8303009000 | Other                                                                                                                                                                                             | 8         | A                |
| 8304000000 | Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03. | 8         | A                |
| 8305100000 | Fittings for loose-leaf binders or files                                                                                                                                                          | 8         | A                |
| 8305200000 | Staples in strips                                                                                                                                                                                 | 8         | A                |
| 8305900000 | Other, including parts                                                                                                                                                                            | 8         | A                |
| 8306100000 | Bells, gongs and the like                                                                                                                                                                         | 8         | A                |

| HSK 2015   | Description                                                                                                                                       | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8306210000 | Plated with precious metal                                                                                                                        | 8         | A                |
| 8306290000 | Other                                                                                                                                             | 8         | A                |
| 8306301000 | Photograph, picture or similar frames                                                                                                             | 8         | A                |
| 8306302000 | Mirrors of base metal                                                                                                                             | 8         | A                |
| 8307100000 | Of iron or steel                                                                                                                                  | 8         | A                |
| 8307900000 | Of other base metal                                                                                                                               | 8         | A                |
| 8308101000 | Hooks                                                                                                                                             | 8         | A                |
| 8308102000 | Eyes and eyelets                                                                                                                                  | 8         | A                |
| 8308200000 | Tubular or bifurcated rivets                                                                                                                      | 8         | A                |
| 8308901000 | Clasps and frames with clasps                                                                                                                     | 8         | A                |
| 8308902000 | Buckles and buckle-clasps                                                                                                                         | 8         | A                |
| 8308903000 | Beads                                                                                                                                             | 8         | A                |
| 8308904000 | Spangles                                                                                                                                          | 8         | A                |
| 8308909000 | Other                                                                                                                                             | 8         | A                |
| 8309100000 | Crown corks                                                                                                                                       | 8         | A                |
| 8309901000 | Easy opener end                                                                                                                                   | 8         | A                |
| 8309909000 | Other                                                                                                                                             | 8         | A                |
| 8310000000 | Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05. | 8         | A                |
| 8311101000 | For use in manufacturing semiconductor                                                                                                            | 8         | A                |
| 8311109000 | Other                                                                                                                                             | 8         | A                |
| 8311201000 | For use in manufacturing semiconductor                                                                                                            | 8         | A                |
| 8311209000 | Other                                                                                                                                             | 8         | A                |
| 8311301000 | For use in manufacturing semiconductor                                                                                                            | 8         | A                |
| 8311309010 | Lead-tin alloy solders                                                                                                                            | 8         | A                |
| 8311309090 | Other                                                                                                                                             | 8         | A                |
| 8311901000 | For use in manufacturing semiconductor                                                                                                            | 8         | A                |
| 8311909000 | Other                                                                                                                                             | 8         | A                |
| 8401100000 | Nuclear reactors                                                                                                                                  | 0         | A                |
| 8401200000 | Machinery and apparatus for isotopic separation, and parts thereof                                                                                | 0         | A                |
| 8401300000 | Fuel elements (cartridges), non-irradiated                                                                                                        | 0         | A                |
| 8401400000 | Parts of nuclear reactors                                                                                                                         | 0         | A                |

| HSK 2015   | Description                                                          | Base Rate | Staging Category |
|------------|----------------------------------------------------------------------|-----------|------------------|
| 8402110000 | Watertube boilers with a steam production exceeding 45t per hour     | 8         | A                |
| 8402120000 | Watertube boilers with a steam production not exceeding 45t per hour | 8         | A                |
| 8402191000 | Heating medium boiler                                                | 8         | A                |
| 8402199000 | Other                                                                | 8         | A                |
| 8402200000 | Super-heated water boilers                                           | 8         | A                |
| 8402901000 | Of steam and other vapour generating boilers                         | 8         | A                |
| 8402902000 | Of super-heated water boilers                                        | 8         | A                |
| 8403101000 | Central heating boilers, using fuel oil                              | 8         | A                |
| 8403102000 | Central heating boilers, using coal or coke                          | 8         | A                |
| 8403103000 | Central heating boilers, using gas                                   | 8         | A                |
| 8403109000 | Other                                                                | 8         | A                |
| 8403900000 | Parts                                                                | 8         | A                |
| 8404101000 | Economisers                                                          | 8         | A                |
| 8404102000 | Super-heaters                                                        | 8         | A                |
| 8404103000 | Soot removers                                                        | 8         | A                |
| 8404104000 | Gas recoverers                                                       | 8         | A                |
| 8404109000 | Other                                                                | 8         | A                |
| 8404200000 | Condensers for steam or other vapour power units                     | 8         | A                |
| 8404901000 | Of condensers for boilers                                            | 8         | A                |
| 8404902000 | Of condensers for vapour engines and power units                     | 8         | A                |
| 8404909000 | Other                                                                | 8         | A                |
| 8405101000 | Producer gas generators                                              | 8         | A                |
| 8405102000 | Water gas generators                                                 | 8         | A                |
| 8405103000 | Acetylene gas generators                                             | 8         | A                |
| 8405104000 | Oxygen generators                                                    | 8         | A                |
| 8405109000 | Other                                                                | 8         | A                |
| 8405901000 | Of producer gas generators                                           | 8         | A                |
| 8405902000 | Of water gas generators                                              | 8         | A                |
| 8405903000 | Of acetylene gas generators                                          | 8         | A                |
| 8405904000 | Of oxygen generators                                                 | 8         | A                |
| 8405909000 | Other                                                                | 8         | A                |
| 8406103000 | Of an output exceeding 2 MW                                          | 5         | A                |
| 8406109000 | Other                                                                | 5         | A                |

| HSK 2015   | Description                                                              | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------|-----------|------------------|
| 8406811000 | Of an output exceeding 40 MW but not exceeding 100 MW                    | 5         | A                |
| 8406812000 | Of an output exceeding 100 MW but not exceeding 300 MW                   | 5         | A                |
| 8406813000 | Of an output exceeding 300 MW                                            | 5         | A                |
| 8406820000 | Of an output not exceeding 40 MW                                         | 5         | A                |
| 8406901000 | Of steam turbines for marine propulsion                                  | 8         | A                |
| 8406909000 | Other                                                                    | 8         | A                |
| 8407100000 | Aircraft engines                                                         | 0         | A                |
| 8407210000 | Outboard motors                                                          | 8         | A                |
| 8407290000 | Other                                                                    | 8         | A                |
| 8407311000 | For moter-cycles                                                         | 8         | A                |
| 8407319000 | Other                                                                    | 8         | A                |
| 8407321000 | For motor-cycles                                                         | 8         | A                |
| 8407329000 | Other                                                                    | 8         | A                |
| 8407331000 | For motor-cycles                                                         | 8         | A                |
| 8407339000 | Other                                                                    | 8         | A                |
| 8407341000 | For motor-cycles                                                         | 8         | A                |
| 8407349000 | Other                                                                    | 8         | A                |
| 8407901000 | For railway locomotives                                                  | 0         | A                |
| 8407909000 | Other                                                                    | 8         | A                |
| 8408101000 | With a rating not exceeding 300 kW                                       | 8         | A                |
| 8408102000 | With a rating more than 300 kW, not exceeding 2,000 kW                   | 8         | A                |
| 8408103000 | With a rating more than 2,000 kW                                         | 8         | A                |
| 8408201000 | Of a cylinder capacity not exceeding 1,000cc                             | 8         | A                |
| 8408202000 | Of a cylinder capacity exceeding 1,000cc but not exceeding 2,000cc       | 8         | A                |
| 8408203000 | Of a cylinder capacity exceeding 2,000cc but not exceeding 4,000cc       | 8         | A                |
| 8408204000 | Of a cylinder capacity exceeding 4,000cc but not exceeding 10,000cc      | 8         | A                |
| 8408205000 | Of a cylinder capacity exceeding 10,000cc                                | 8         | A                |
| 8408901010 | Internal combustion engines for railway locomotives                      | 0         | A                |
| 8408901090 | Other                                                                    | 5         | A                |
| 8408909010 | Internal combustion engines for ships                                    | 8         | A                |
| 8408909021 | For generating of a power not less than 400 kW (Of a rpm 1,500 or 1,800) | 4         | A                |
| 8408909029 | Other                                                                    | 8         | A                |

| HSK 2015   | Description                                                                               | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------|-----------|------------------|
| 8408909030 | Internal combustion engines for heading 84.29                                             | 8         | A                |
| 8408909090 | Other                                                                                     | 8         | A                |
| 8409100000 | For aircraft engines                                                                      | 5         | A                |
| 8409911000 | For vehicles of Chapter 87                                                                | 8         | A                |
| 8409912000 | For outboard motors                                                                       | 8         | A                |
| 8409919000 | Other                                                                                     | 8         | A                |
| 8409991000 | For railway locomotives and rolling stock                                                 | 5         | A                |
| 8409992000 | For vehicles of Chapter 87                                                                | 8         | A                |
| 8409993010 | Of internal combustion engines with a rating not exceeding 300 kW                         | 8         | A                |
| 8409993020 | Of internal combustion engines with a rating exceeding 300 kW, but not exceeding 2,000 kW | 8         | A                |
| 8409993030 | Of internal combustion engines with a rating exceeding 2,000 kW                           | 8         | A                |
| 8409999010 | For generating                                                                            | 8         | A                |
| 8409999090 | Other                                                                                     | 8         | A                |
| 8410111000 | Hydraulic turbines                                                                        | 0         | A                |
| 8410119000 | Other                                                                                     | 8         | A                |
| 8410120000 | Of a power exceeding 1,000 kW but not exceeding 10,000 kW                                 | 0         | A                |
| 8410130000 | Of a power exceeding 10,000 kW                                                            | 0         | A                |
| 8410901010 | For water turbines                                                                        | 0         | A                |
| 8410901090 | Other                                                                                     | 8         | A                |
| 8410909010 | For water turbines                                                                        | 0         | A                |
| 8410909090 | Other                                                                                     | 8         | A                |
| 8411111000 | For aircraft                                                                              | 3         | A                |
| 8411119010 | For marine                                                                                | 8         | A                |
| 8411119090 | Other                                                                                     | 8         | A                |
| 8411121000 | For aircraft                                                                              | 3         | A                |
| 8411129010 | For marine                                                                                | 8         | A                |
| 8411129090 | Other                                                                                     | 8         | A                |
| 8411211000 | For aircraft                                                                              | 3         | A                |
| 8411219010 | For marine                                                                                | 8         | A                |
| 8411219090 | Other                                                                                     | 8         | A                |
| 8411221000 | For aircraft                                                                              | 3         | A                |
| 8411229010 | For marine                                                                                | 8         | A                |
| 8411229090 | Other                                                                                     | 8         | A                |
| 8411811000 | For aircraft                                                                              | 3         | A                |

| <b>HSK 2015</b> | <b>Description</b>                                                                          | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|---------------------------------------------------------------------------------------------|------------------|-------------------------|
| 8411819010      | For marine                                                                                  | 8                | A                       |
| 8411819090      | Other                                                                                       | 8                | A                       |
| 8411821000      | For aircraft                                                                                | 3                | A                       |
| 8411829010      | For marine                                                                                  | 8                | A                       |
| 8411829090      | Other                                                                                       | 8                | A                       |
| 8411911000      | For aircraft                                                                                | 3                | A                       |
| 8411919000      | Other                                                                                       | 8                | A                       |
| 8411991000      | For aircraft                                                                                | 3                | A                       |
| 8411999000      | Other                                                                                       | 8                | A                       |
| 8412101010      | Ram-jet or pulsejet engines                                                                 | 5                | A                       |
| 8412101090      | Other                                                                                       | 5                | A                       |
| 8412109000      | Other                                                                                       | 8                | A                       |
| 8412211000      | Hydraulic cylinder                                                                          | 8                | A                       |
| 8412219000      | Other                                                                                       | 8                | A                       |
| 8412290000      | Other                                                                                       | 8                | A                       |
| 8412310000      | Linear acting (cylinders)                                                                   | 8                | A                       |
| 8412390000      | Other                                                                                       | 8                | A                       |
| 8412800000      | Other                                                                                       | 8                | A                       |
| 8412901010      | Of ram-jet or pulse-jet engines                                                             | 5                | A                       |
| 8412901090      | Other                                                                                       | 5                | A                       |
| 8412902000      | Of water engines                                                                            | 0                | A                       |
| 8412909000      | Other                                                                                       | 8                | A                       |
| 8413110000      | Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages | 8                | A                       |
| 8413190000      | Other                                                                                       | 8                | A                       |
| 8413200000      | Hand pumps, other than those of subheading 8413.11 or 8413. 19                              | 8                | A                       |
| 8413301000      | For aircraft                                                                                | 8                | A                       |
| 8413302000      | For railway locomotive                                                                      | 8                | A                       |
| 8413303000      | For marine                                                                                  | 8                | A                       |
| 8413304000      | For vehicles falling within Chapter 87                                                      | 8                | A                       |
| 8413309000      | Other                                                                                       | 8                | A                       |
| 8413400000      | Concrete pumps                                                                              | 8                | A                       |
| 8413504000      | Pumps to be used with swimming pools                                                        | 8                | A                       |
| 8413509010      | Plunger pumps                                                                               | 8                | A                       |
| 8413509020      | Piston pumps                                                                                | 8                | A                       |
| 8413509030      | Diaphragm pumps                                                                             | 8                | A                       |

| HSK 2015   | Description                                                                                                                                       | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8413509090 | Other                                                                                                                                             | 8         | A                |
| 8413604000 | Pumps to be used with swimming pools                                                                                                              | 8         | A                |
| 8413609010 | Gear pumps                                                                                                                                        | 8         | A                |
| 8413609020 | Vane pumps                                                                                                                                        | 8         | A                |
| 8413609030 | Screw pumps                                                                                                                                       | 8         | A                |
| 8413609090 | Other                                                                                                                                             | 8         | A                |
| 8413703000 | Pumps to be used with swimming pools                                                                                                              | 8         | A                |
| 8413709010 | Turbine pumps                                                                                                                                     | 8         | A                |
| 8413709020 | Volute pumps                                                                                                                                      | 8         | A                |
| 8413709090 | Other                                                                                                                                             | 8         | A                |
| 8413811000 | Pumps to be used with swimming pools                                                                                                              | 8         | A                |
| 8413819000 | Other                                                                                                                                             | 8         | A                |
| 8413820000 | Liquid elevators                                                                                                                                  | 8         | A                |
| 8413911000 | Of pumps for dispensing fuel or lubricants                                                                                                        | 8         | A                |
| 8413912000 | Of internal combustion engine                                                                                                                     | 8         | A                |
| 8413913000 | Of reciprocating pumps                                                                                                                            | 8         | A                |
| 8413914000 | Of centrifugal pumps                                                                                                                              | 8         | A                |
| 8413915000 | Of rotary pumps                                                                                                                                   | 8         | A                |
| 8413919000 | Other                                                                                                                                             | 8         | A                |
| 8413920000 | Of liquid elevators                                                                                                                               | 8         | A                |
| 8414101000 | For aircrafts                                                                                                                                     | 8         | A                |
| 8414109010 | For machines and mechanical appliances for making semiconductor devices(other than those of an ultimate vacuum less than $9 \times 10^{-3}$ Torr) | 3         | A                |
| 8414109090 | Other                                                                                                                                             | 8         | A                |
| 8414200000 | Hand- or foot-operated air pumps                                                                                                                  | 8         | A                |
| 8414301000 | Of a power requirement less than 11 kW                                                                                                            | 8         | A                |
| 8414302000 | Of a power requirement not less than 11 kW                                                                                                        | 8         | A                |
| 8414400000 | Air compressors mounted on a wheeled chassis for towing                                                                                           | 8         | A                |
| 8414511000 | For aircrafts                                                                                                                                     | 8         | A                |
| 8414519000 | Other                                                                                                                                             | 8         | A                |
| 8414591000 | For aircrafts                                                                                                                                     | 8         | A                |
| 8414599000 | Other                                                                                                                                             | 8         | A                |
| 8414601000 | For aircrafts                                                                                                                                     | 8         | A                |



| HSK 2015   | Description                                                                                                   | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8414609000 | Other                                                                                                         | 8         | A                |
| 8414801000 | Hoods having a maximum horizontal side exceeding 120 cm                                                       | 8         | A                |
| 8414809110 | For aircrafts                                                                                                 | 8         | A                |
| 8414809190 | Other                                                                                                         | 8         | A                |
| 8414809210 | Of a power requirement less than 74.6 kW                                                                      | 8         | A                |
| 8414809220 | Of a power requirement not less than 74.6 kW, less than 373 kW                                                | 8         | A                |
| 8414809230 | Of a power not less than 373 kW                                                                               | 8         | A                |
| 8414809900 | Other                                                                                                         | 8         | A                |
| 8414901000 | Of fans and hoods                                                                                             | 8         | A                |
| 8414909010 | Of compressors used in refrigerating equipment                                                                | 8         | A                |
| 8414909020 | Of air or gas compressors (excluding for refrigerating equipment)                                             | 8         | A                |
| 8414909090 | Other                                                                                                         | 8         | A                |
| 8415101011 | Of a power less than 11 kW                                                                                    | 8         | A                |
| 8415101012 | Of a power not less than 11 kW                                                                                | 8         | A                |
| 8415101021 | Of a power less than 11 kW                                                                                    | 8         | A                |
| 8415101022 | Of a power not less than 11 kW                                                                                | 8         | A                |
| 8415102010 | Of a power less than 11 kW                                                                                    | 8         | A                |
| 8415102020 | Of a power not less than 11 kW                                                                                | 8         | A                |
| 8415200000 | Of a kind used for persons, in motor vehicles                                                                 | 8         | A                |
| 8415810000 | Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps) | 8         | A                |
| 8415820000 | Other, incorporating a refrigerating unit                                                                     | 8         | A                |
| 8415830000 | Not incorporating a refrigerating unit                                                                        | 8         | A                |
| 8415900000 | Parts                                                                                                         | 8         | A                |
| 8416101000 | Of the maximum consumption capacity of fuel not more than 200 ℓ per hour                                      | 8         | A                |
| 8416102000 | Of the maximum consumption capacity of fuel exceeding 200 ℓ, but less than 1,500 ℓ per hour                   | 8         | A                |
| 8416103000 | Of the maximum consumption capacity of fuel not less than 1,500 ℓ per hour                                    | 8         | A                |
| 8416201000 | Furnace burners for pulverised solid fuel                                                                     | 8         | A                |
| 8416202000 | Furnace burners for gas                                                                                       | 8         | A                |
| 8416209000 | Other                                                                                                         | 8         | A                |

| HSK 2015   | Description                                                                                              | Base Rate | Staging Category |
|------------|----------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8416300000 | Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances | 8         | A                |
| 8416901000 | Of furnace burners                                                                                       | 8         | A                |
| 8416909000 | Other                                                                                                    | 8         | A                |
| 8417101010 | For iron-ores                                                                                            | 8         | A                |
| 8417101090 | Other                                                                                                    | 8         | A                |
| 8417102010 | For iron or steel                                                                                        | 8         | A                |
| 8417102090 | Other                                                                                                    | 8         | A                |
| 8417200000 | Bakery ovens, including biscuit ovens                                                                    | 8         | A                |
| 8417801010 | For cements                                                                                              | 8         | A                |
| 8417801020 | For glass                                                                                                | 8         | A                |
| 8417801030 | For ceramics                                                                                             | 8         | A                |
| 8417801090 | Other                                                                                                    | 8         | A                |
| 8417802000 | Laboratory type                                                                                          | 8         | A                |
| 8417809000 | Other                                                                                                    | 8         | A                |
| 8417900000 | Parts                                                                                                    | 8         | A                |
| 8418101010 | Of a capacity not exceeding 200 ℓ.                                                                       | 8         | A                |
| 8418101020 | Of a capacity exceeding 200 ℓ but not exceeding 400 ℓ                                                    | 8         | A                |
| 8418101030 | Of a capacity exceeding 400 ℓ                                                                            | 8         | A                |
| 8418109000 | Other                                                                                                    | 8         | A                |
| 8418211000 | Of a capacity less than 200 ℓ                                                                            | 8         | A                |
| 8418212000 | Of a capacity not less than 200 ℓ, but less than 400 ℓ                                                   | 8         | A                |
| 8418213000 | Of a capacity not less than 400 ℓ                                                                        | 8         | A                |
| 8418291000 | Absorption-type, electrical                                                                              | 8         | A                |
| 8418299000 | Other                                                                                                    | 8         | A                |
| 8418300000 | Freezers of the chest type, not exceeding 800 ℓ capacity                                                 | 8         | A                |
| 8418400000 | Freezers of the upright type, not exceeding 900 ℓ capacity                                               | 8         | A                |
| 8418501000 | Show-cases                                                                                               | 8         | A                |
| 8418509000 | Other                                                                                                    | 8         | A                |
| 8418610000 | Heat pumps other than air conditioning machines of heading 84.15                                         | 8         | A                |
| 8418691000 | Blood storage refrigerators                                                                              | 8         | A                |
| 8418692010 | Ice-cream making machines                                                                                | 8         | A                |
| 8418692020 | Ice-cuber                                                                                                | 8         | A                |
| 8418692030 | Water cooler                                                                                             | 8         | A                |

| HSK 2015   | Description                                                                         | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------|-----------|------------------|
| 8418692090 | Other                                                                               | 8         | A                |
| 8418693000 | Heat pumps                                                                          | 8         | A                |
| 8418910000 | Furniture designed to receive refrigerating or freezing equipment                   | 8         | A                |
| 8418991000 | Of house hold type refrigerators                                                    | 8         | A                |
| 8418999000 | Other                                                                               | 8         | A                |
| 8419110000 | Instantaneous gas water heaters                                                     | 8         | A                |
| 8419190000 | Other                                                                               | 8         | A                |
| 8419200000 | Medical, surgical or laboratory sterilisers                                         | 0         | A                |
| 8419310000 | For agricultural products                                                           | 8         | A                |
| 8419320000 | For wood, paper pulp, paper or paperboard                                           | 8         | A                |
| 8419391000 | Spin dryers for machines and mechanical appliances for making semiconductor devices | 3         | A                |
| 8419399000 | Other                                                                               | 8         | A                |
| 8419400000 | Distilling or rectifying plant                                                      | 8         | A                |
| 8419501000 | For aircrafts                                                                       | 8         | A                |
| 8419509000 | Other                                                                               | 8         | A                |
| 8419600000 | Machinery for liquefying air or other gases                                         | 8         | A                |
| 8419810000 | For making hot drinks or for cooking or heating food                                | 8         | A                |
| 8419891000 | Polymerization autoclaves for man-made fibre making                                 | 8         | A                |
| 8419899010 | Heating plant and machinery                                                         | 8         | A                |
| 8419899020 | Cooling plant and machinery                                                         | 8         | A                |
| 8419899030 | Evaporating plant and machinery                                                     | 8         | A                |
| 8419899040 | Condensing plant and machinery                                                      | 8         | A                |
| 8419899050 | Sollar-collectors and equipments                                                    | 8         | A                |
| 8419899060 | Constant high or low temperature chambers                                           | 8         | A                |
| 8419899070 | Constant temperature and humidity chambers                                          | 8         | A                |
| 8419899080 | Air-conditioner                                                                     | 8         | A                |
| 8419899090 | Other                                                                               | 8         | A                |
| 8419901000 | Of polymerization autoclaves for man-made fibre making                              | 8         | A                |
| 8419909010 | Of instantaneous or storage water heaters                                           | 8         | A                |
| 8419909020 | Of making hot drinks or for cooking or heating food machinery and equipment         | 8         | A                |
| 8419909030 | Of air-conditioning machinery, plant and equipment                                  | 8         | A                |

| HSK 2015   | Description                                                                     | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------|-----------|------------------|
| 8419909040 | Of medical, surgical or laboratory sterilisers                                  | 0         | A                |
| 8419909090 | Other                                                                           | 8         | A                |
| 8420101000 | For paper making                                                                | 8         | A                |
| 8420102000 | For textile fabrics                                                             | 8         | A                |
| 8420103000 | For leather                                                                     | 8         | A                |
| 8420104000 | For rubber or plastic                                                           | 8         | A                |
| 8420109000 | Other                                                                           | 8         | A                |
| 8420910000 | Cylinders                                                                       | 8         | A                |
| 8420990000 | Other                                                                           | 8         | A                |
| 8421110000 | Cream separators                                                                | 8         | A                |
| 8421120000 | Clothes-dryers                                                                  | 8         | A                |
| 8421191000 | For medical, surgical or laboratory use                                         | 8         | A                |
| 8421192000 | For food industry use                                                           | 8         | A                |
| 8421193000 | For petro-chemical industry use                                                 | 8         | A                |
| 8421199000 | Other                                                                           | 8         | A                |
| 8421211000 | Of the household type                                                           | 8         | A                |
| 8421219010 | Filtering or purifying machinery and apparatus to be used with swimming pools   | 8         | A                |
| 8421219020 | Filtering or purifying machinery and apparatus for making semiconductor devices | 3         | A                |
| 8421219090 | Other                                                                           | 8         | A                |
| 8421220000 | For filtering or purifying beverages other than water                           | 8         | A                |
| 8421231000 | For internal combustion engines for vehicles of Chapter 87                      | 8         | A                |
| 8421232000 | For aircrafts                                                                   | 8         | A                |
| 8421239000 | Other                                                                           | 8         | A                |
| 8421291000 | For dairy industry                                                              | 8         | A                |
| 8421292000 | For the treatment of harmful waste water                                        | 8         | A                |
| 8421293000 | For the purpose of semiconductor manufacturing                                  | 0         | A                |
| 8421294000 | For aircrafts                                                                   | 8         | A                |
| 8421299000 | Other                                                                           | 8         | A                |
| 8421311000 | For internal combustion engines for vehicles of Chapter 87                      | 8         | A                |
| 8421312000 | For aircrafts                                                                   | 8         | A                |
| 8421319000 | Other                                                                           | 8         | A                |
| 8421391000 | For the household type                                                          | 8         | A                |

| HSK 2015   | Description                                                                        | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------|-----------|------------------|
| 8421392000 | For purifying exhaust gas for vehicles of Chapter 87                               | 8         | A                |
| 8421399010 | For the treatment of harmful exhaust gas                                           | 8         | A                |
| 8421399020 | For the purpose of semiconductor manufacturing                                     | 0         | A                |
| 8421399030 | For aircrafts                                                                      | 8         | A                |
| 8421399090 | Other                                                                              | 8         | A                |
| 8421910000 | Of centrifuges, including centrifugal dryers                                       | 8         | A                |
| 8421991000 | For purifying exhaust gas for vehicles of Chapter 87                               | 8         | A                |
| 8421999010 | Of filtering or purifying machinery and apparatus, for internal combustion engines | 8         | A                |
| 8421999020 | Filter for purifying machinery                                                     | 8         | A                |
| 8421999030 | For the purpose of semiconductor manufacturing                                     | 0         | A                |
| 8421999090 | Other                                                                              | 8         | A                |
| 8422110000 | Of the household type                                                              | 8         | A                |
| 8422190000 | Other                                                                              | 8         | A                |
| 8422200000 | Machinery for cleaning or drying bottles or other containers                       | 8         | A                |
| 8422301000 | Machinery for filling bottles or other containers                                  | 8         | A                |
| 8422302000 | Machinery for closing or sealing bottles or other containers                       | 8         | A                |
| 8422303000 | Machinery for capsuling or labelling bottles or other containers                   | 8         | A                |
| 8422304000 | Machinery for aerating beverages                                                   | 8         | A                |
| 8422309000 | Other                                                                              | 8         | A                |
| 8422404000 | Heat shrink wrapping machinery                                                     | 8         | A                |
| 8422409010 | Automatic wrapping machinery                                                       | 8         | A                |
| 8422409020 | Automatic pack tiers                                                               | 8         | A                |
| 8422409030 | Vacuum packers                                                                     | 8         | A                |
| 8422409090 | Other                                                                              | 8         | A                |
| 8422901000 | Of dish washing machines                                                           | 8         | A                |
| 8422902000 | Of other packing or wrapping machinery                                             | 8         | A                |
| 8422909000 | Other                                                                              | 8         | A                |
| 8423100000 | Personal weighing machines, including baby scales; household scales                | 8         | A                |
| 8423201000 | Conveyer scale                                                                     | 8         | A                |
| 8423202000 | Feed meter or feed weighers                                                        | 8         | A                |
| 8423209000 | Other                                                                              | 8         | A                |

| HSK 2015   | Description                                                                                                                           | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8423300000 | Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales | 8         | A                |
| 8423810000 | Having a maximum weighing capacity not exceeding 30 kg                                                                                | 8         | A                |
| 8423820000 | Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg                                                         | 8         | A                |
| 8423891000 | Truck scale                                                                                                                           | 8         | A                |
| 8423899000 | Other                                                                                                                                 | 8         | A                |
| 8423901010 | Weights in the accuracy class                                                                                                         | 8         | A                |
| 8423901090 | Other                                                                                                                                 | 8         | A                |
| 8423909000 | Parts of weighing machinery                                                                                                           | 8         | A                |
| 8424100000 | Fire extinguishers, whether or not charged                                                                                            | 8         | A                |
| 8424201000 | Spray guns                                                                                                                            | 8         | A                |
| 8424202010 | Of robot type                                                                                                                         | 8         | A                |
| 8424202090 | Other                                                                                                                                 | 8         | A                |
| 8424209000 | Other                                                                                                                                 | 8         | A                |
| 8424301000 | Steam or sand blasting machines                                                                                                       | 8         | A                |
| 8424302000 | High-pressure steam cleaners                                                                                                          | 8         | A                |
| 8424309000 | Other                                                                                                                                 | 8         | A                |
| 8424811000 | Self-propelled sprayers                                                                                                               | 8         | A                |
| 8424812000 | Other sprayers                                                                                                                        | 8         | A                |
| 8424819000 | Other                                                                                                                                 | 8         | A                |
| 8424891000 | For the purpose of semiconductor manufacturing                                                                                        | 0         | A                |
| 8424899000 | Other                                                                                                                                 | 8         | A                |
| 8424901000 | Of fire extinguishers                                                                                                                 | 8         | A                |
| 8424902000 | Of spray guns                                                                                                                         | 8         | A                |
| 8424903000 | Of sprayers                                                                                                                           | 8         | A                |
| 8424909010 | For the purpose of semiconductor manufacturing                                                                                        | 0         | A                |
| 8424909090 | Other                                                                                                                                 | 8         | A                |
| 8425111010 | Chain blocks                                                                                                                          | 0         | A                |
| 8425111090 | Other                                                                                                                                 | 0         | A                |
| 8425112010 | Chain blocks                                                                                                                          | 0         | A                |
| 8425112090 | Other                                                                                                                                 | 0         | A                |
| 8425190000 | Other                                                                                                                                 | 0         | A                |
| 8425311000 | Pit-head winding gear; winches specially designed for use underground                                                                 | 0         | A                |

| HSK 2015   | Description                                                           | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------|-----------|------------------|
| 8425319000 | Other                                                                 | 0         | A                |
| 8425391000 | Pit-head winding gear; winches specially designed for use underground | 0         | A                |
| 8425399000 | Other                                                                 | 0         | A                |
| 8425410000 | Built-in jacking systems of a type used in garages                    | 0         | A                |
| 8425421000 | Of a freight-lifting capacity not exceeding 10 metric tons            | 0         | A                |
| 8425422000 | Of a freight-lifting capacity exceeding 10 metric tons                | 0         | A                |
| 8425491000 | Of a freight-lifting capacity not exceeding 10 metric tons            | 0         | A                |
| 8425492000 | Of a freight-lifting capacity exceeding 10 metric tons                | 0         | A                |
| 8426110000 | Overhead travelling cranes on fixed support                           | 0         | A                |
| 8426121000 | Mobile lifting frames on tyres                                        | 0         | A                |
| 8426122000 | Straddle carriers                                                     | 0         | A                |
| 8426190000 | Other                                                                 | 0         | A                |
| 8426200000 | Tower cranes                                                          | 0         | A                |
| 8426301000 | Portal cranes                                                         | 0         | A                |
| 8426302000 | Pedestal jib cranes                                                   | 0         | A                |
| 8426410000 | On tyres                                                              | 0         | A                |
| 8426491000 | Of telescopic boom type                                               | 0         | A                |
| 8426492000 | Of latticed boom type                                                 | 0         | A                |
| 8426499000 | Other                                                                 | 0         | A                |
| 8426910000 | Designed for mounting on road vehicles                                | 0         | A                |
| 8426991000 | Ships' derricks                                                       | 0         | A                |
| 8426999000 | Other                                                                 | 0         | A                |
| 8427101010 | New                                                                   | 8         | A                |
| 8427101020 | Used                                                                  | 8         | A                |
| 8427102010 | New                                                                   | 8         | A                |
| 8427102020 | Used                                                                  | 8         | A                |
| 8427201011 | New                                                                   | 8         | A                |
| 8427201012 | Used                                                                  | 8         | A                |
| 8427201021 | New                                                                   | 8         | A                |
| 8427201022 | Used                                                                  | 8         | A                |
| 8427209000 | Other                                                                 | 8         | A                |
| 8427901000 | Hand pallet trucks                                                    | 8         | A                |
| 8427909000 | Other                                                                 | 8         | A                |

| <b>HSK 2015</b> | <b>Description</b>                                                                                             | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|----------------------------------------------------------------------------------------------------------------|------------------|-------------------------|
| 8428101000      | Lifts                                                                                                          | 0                | A                       |
| 8428102000      | Skip hoists                                                                                                    | 0                | A                       |
| 8428201000      | Pneumatic elevators                                                                                            | 0                | A                       |
| 8428202000      | Pneumatic conveyors                                                                                            | 0                | A                       |
| 8428310000      | Specially designed for underground use                                                                         | 0                | A                       |
| 8428320000      | Other, bucket type                                                                                             | 0                | A                       |
| 8428331010      | Of a lifting speed less than 240m per minute                                                                   | 0                | A                       |
| 8428331020      | Of a lifting speed not less than 240m per minute                                                               | 0                | A                       |
| 8428332000      | Conveyors                                                                                                      | 0                | A                       |
| 8428390000      | Other                                                                                                          | 0                | A                       |
| 8428401000      | Escalators                                                                                                     | 0                | A                       |
| 8428402000      | Moving walkways                                                                                                | 0                | A                       |
| 8428600000      | Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars                                     | 0                | A                       |
| 8428901000      | Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment | 0                | A                       |
| 8428909000      | Other                                                                                                          | 0                | A                       |
| 8429111000      | Bulldozers                                                                                                     | 0                | A                       |
| 8429112000      | Angledozers                                                                                                    | 0                | A                       |
| 8429190000      | Other                                                                                                          | 0                | A                       |
| 8429200000      | Graders and levellers                                                                                          | 0                | A                       |
| 8429300000      | Scrapers                                                                                                       | 0                | A                       |
| 8429401000      | Tamping machines                                                                                               | 0                | A                       |
| 8429402000      | Road rollers                                                                                                   | 0                | A                       |
| 8429511011      | New                                                                                                            | 0                | A                       |
| 8429511012      | Used                                                                                                           | 0                | A                       |
| 8429511021      | New                                                                                                            | 0                | A                       |
| 8429511022      | Used                                                                                                           | 0                | A                       |
| 8429511031      | New                                                                                                            | 0                | A                       |
| 8429511032      | Used                                                                                                           | 0                | A                       |
| 8429511091      | New                                                                                                            | 0                | A                       |
| 8429511092      | Used                                                                                                           | 0                | A                       |
| 8429519000      | Other                                                                                                          | 0                | A                       |
| 8429521011      | New                                                                                                            | 0                | A                       |
| 8429521012      | Used                                                                                                           | 0                | A                       |
| 8429521021      | New                                                                                                            | 0                | A                       |



| <b>HSK 2015</b> | <b>Description</b>                                                     | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|------------------------------------------------------------------------|------------------|-------------------------|
| 8429521022      | Used                                                                   | 0                | A                       |
| 8429521090      | Other                                                                  | 0                | A                       |
| 8429529000      | Other                                                                  | 0                | A                       |
| 8429591000      | Mechanical shovel                                                      | 0                | A                       |
| 8429599000      | Other                                                                  | 0                | A                       |
| 8430100000      | Pile-drivers and pile-extractors                                       | 0                | A                       |
| 8430200000      | Snow-ploughs and snow-blowers                                          | 0                | A                       |
| 8430310000      | Self-propelled                                                         | 0                | A                       |
| 8430390000      | Other                                                                  | 0                | A                       |
| 8430411000      | Boring machines                                                        | 0                | A                       |
| 8430412000      | Sinking machines                                                       | 0                | A                       |
| 8430491000      | Test boring machines                                                   | 0                | A                       |
| 8430499000      | Other                                                                  | 0                | A                       |
| 8430500000      | Other machinery, self-propelled                                        | 0                | A                       |
| 8430610000      | Tamping or compacting machinery                                        | 0                | A                       |
| 8430690000      | Other                                                                  | 0                | A                       |
| 8431100000      | Of machinery of heading 84.25                                          | 0                | A                       |
| 8431200000      | Of machinery of heading 84.27                                          | 8                | A                       |
| 8431310000      | Of lifts, skip hoists or escalators                                    | 0                | A                       |
| 8431390000      | Other                                                                  | 0                | A                       |
| 8431411000      | Of excavators                                                          | 0                | A                       |
| 8431419000      | Other                                                                  | 0                | A                       |
| 8431420000      | Bulldozer or angledozer blades                                         | 0                | A                       |
| 8431430000      | Parts for boring or sinking machinery of subheading 8430.41 or 8430.49 | 0                | A                       |
| 8431491000      | Hydraulic breaker                                                      | 0                | A                       |
| 8431492000      | Crushers                                                               | 0                | A                       |
| 8431499000      | Other                                                                  | 0                | A                       |
| 8432100000      | Ploughs                                                                | 0                | A                       |
| 8432210000      | Disc harrows                                                           | 0                | A                       |
| 8432291000      | Scarifiers                                                             | 0                | A                       |
| 8432292000      | Weeders                                                                | 0                | A                       |
| 8432299000      | Other                                                                  | 0                | A                       |
| 8432301000      | Seeders                                                                | 0                | A                       |
| 8432302000      | Planters                                                               | 0                | A                       |
| 8432303000      | Transplanters                                                          | 0                | A                       |
| 8432309000      | Other                                                                  | 0                | A                       |

| HSK 2015   | Description                                                     | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------|-----------|------------------|
| 8432401000 | Manure spreaders                                                | 0         | A                |
| 8432402000 | Fertiliser distributors                                         | 0         | A                |
| 8432800000 | Other machinery                                                 | 0         | A                |
| 8432901000 | Of ploughs                                                      | 0         | A                |
| 8432902000 | Of automatic cultivators                                        | 0         | A                |
| 8432909000 | Other                                                           | 0         | A                |
| 8433110000 | Powered, with the cutting device rotating in a horizontal plane | 0         | A                |
| 8433190000 | Other                                                           | 0         | A                |
| 8433200000 | Other mowers, including cutter bars for tractor mounting        | 0         | A                |
| 8433300000 | Other haymaking machinery                                       | 0         | A                |
| 8433400000 | Straw or fodder balers, including pick-up balers                | 0         | A                |
| 8433510000 | Combine harvester-threshers                                     | 0         | A                |
| 8433520000 | Other threshing machinery                                       | 0         | A                |
| 8433530000 | Root or tuber harvesting machines                               | 0         | A                |
| 8433590000 | Other                                                           | 0         | A                |
| 8433601000 | Eggs grading machines                                           | 0         | A                |
| 8433609010 | Grading machines for agricultural produce                       | 0         | A                |
| 8433609090 | Other                                                           | 0         | A                |
| 8433901000 | Of combine harvester-threshers                                  | 0         | A                |
| 8433902000 | Of hay or grass mowers                                          | 0         | A                |
| 8433909000 | Other                                                           | 0         | A                |
| 8434100000 | Milking machines                                                | 0         | A                |
| 8434201000 | Homogenisers                                                    | 0         | A                |
| 8434209000 | Other                                                           | 0         | A                |
| 8434901000 | Of milking machines                                             | 0         | A                |
| 8434902000 | Of homogenisers                                                 | 0         | A                |
| 8434909000 | Other                                                           | 0         | A                |
| 8435101000 | Presses for the extraction of fruit juice                       | 8         | A                |
| 8435102000 | Crushers for the extraction of fruit juice                      | 8         | A                |
| 8435103000 | Homogenisers for the preparation of fruit juice                 | 8         | A                |
| 8435109000 | Other                                                           | 8         | A                |
| 8435900000 | Parts                                                           | 8         | A                |
| 8436101000 | Feed cutter                                                     | 8         | A                |
| 8436102000 | Feed grinder, mill or crusher                                   | 8         | A                |

| HSK 2015   | Description                                                                             | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------------------------|-----------|------------------|
| 8436103000 | Feed mixer                                                                              | 8         | A                |
| 8436109000 | Other                                                                                   | 8         | A                |
| 8436211000 | Incubators                                                                              | 8         | A                |
| 8436219000 | Other                                                                                   | 8         | A                |
| 8436290000 | Other                                                                                   | 8         | A                |
| 8436800000 | Other machinery                                                                         | 8         | A                |
| 8436910000 | Of poultry-keeping machinery or poultry incubators and brooders                         | 8         | A                |
| 8436990000 | Other                                                                                   | 8         | A                |
| 8437101000 | Forage-grass seed selectors                                                             | 8         | A                |
| 8437109000 | Other                                                                                   | 8         | A                |
| 8437801000 | Machinery used in the milling industry                                                  | 8         | A                |
| 8437802000 | Machinery for the working of cereals or dried leguminous vegetables                     | 8         | A                |
| 8437901000 | Of machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables | 8         | A                |
| 8437909000 | Other                                                                                   | 8         | A                |
| 8438101000 | Bakery machinery                                                                        | 8         | A                |
| 8438109000 | Other                                                                                   | 8         | A                |
| 8438200000 | Machinery for the manufacture of confectionery, cocoa or chocolate                      | 8         | A                |
| 8438300000 | Machinery for sugar manufacture                                                         | 8         | A                |
| 8438400000 | Brewery machinery                                                                       | 8         | A                |
| 8438501000 | Machinery used in meat preparation                                                      | 8         | A                |
| 8438509000 | Other                                                                                   | 8         | A                |
| 8438600000 | Machinery for the preparation of fruits, nuts or vegetables                             | 8         | A                |
| 8438801000 | Machines for preparing fish, shell fish, etc                                            | 8         | A                |
| 8438809000 | Other                                                                                   | 8         | A                |
| 8438900000 | Parts                                                                                   | 8         | A                |
| 8439101000 | Grinders                                                                                | 8         | A                |
| 8439102000 | Cutters                                                                                 | 8         | A                |
| 8439103000 | Strainers                                                                               | 8         | A                |
| 8439104000 | Press-pate machines                                                                     | 8         | A                |
| 8439105000 | Beaters                                                                                 | 8         | A                |
| 8439109000 | Other                                                                                   | 8         | A                |
| 8439201000 | Machines for forming paper                                                              | 8         | A                |
| 8439202000 | Paper making machine                                                                    | 8         | A                |

| <b>HSK 2015</b> | <b>Description</b>                                                                                                 | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|--------------------------------------------------------------------------------------------------------------------|------------------|-------------------------|
| 8439209000      | Other                                                                                                              | 8                | A                       |
| 8439301000      | Reeling machines                                                                                                   | 8                | A                       |
| 8439302000      | Machines for working surface                                                                                       | 8                | A                       |
| 8439303000      | Machines for impregnating paper or paperboard                                                                      | 8                | A                       |
| 8439309000      | Other                                                                                                              | 8                | A                       |
| 8439910000      | Of machinery for making pulp of fibrous cellulosic material                                                        | 8                | A                       |
| 8439990000      | Other                                                                                                              | 8                | A                       |
| 8440101000      | Book-sewing machines                                                                                               | 8                | A                       |
| 8440102000      | Leaf-folding machines for book-binding                                                                             | 8                | A                       |
| 8440109000      | Other                                                                                                              | 8                | A                       |
| 8440901000      | Of book-sewing machines                                                                                            | 8                | A                       |
| 8440909000      | Other                                                                                                              | 8                | A                       |
| 8441100000      | Cutting machines                                                                                                   | 8                | A                       |
| 8441201000      | Machines for making bags or sacks                                                                                  | 8                | A                       |
| 8441202000      | Machines for making envelopes                                                                                      | 8                | A                       |
| 8441300000      | Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding              | 8                | A                       |
| 8441400000      | Machines for moulding articles in paper pulp, paper or paperboard                                                  | 8                | A                       |
| 8441801000      | Paper or paperboard trimming machines                                                                              | 8                | A                       |
| 8441809000      | Other                                                                                                              | 8                | A                       |
| 8441900000      | Parts                                                                                                              | 8                | A                       |
| 8442301000      | Machinery and apparatus for type-founding                                                                          | 8                | A                       |
| 8442302000      | Special moulding presses                                                                                           | 8                | A                       |
| 8442303000      | Acid etching machines                                                                                              | 8                | A                       |
| 8442304000      | Phototype-setting and composing machines                                                                           | 8                | A                       |
| 8442305000      | Machinery,apparatus and equipment for type-setting or composing by other processes,with or without founding device | 8                | A                       |
| 8442309000      | Other                                                                                                              | 8                | A                       |
| 8442401000      | Of machinery and apparatus for type-setting                                                                        | 8                | A                       |
| 8442402000      | Of machinery and apparatus for type-founding                                                                       | 8                | A                       |
| 8442409000      | Other                                                                                                              | 8                | A                       |
| 8442500000      | Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for           | 8                | A                       |

| HSK 2015   | Description                                                                                                                                                                              | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
|            | printing purposes (for example, planed, grained or polished)                                                                                                                             |           |                  |
| 8443110000 | Offset printing machinery, reel fed                                                                                                                                                      | 8         | A                |
| 8443120000 | Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)                          | 8         | A                |
| 8443130000 | Other offset printing machinery                                                                                                                                                          | 8         | A                |
| 8443140000 | Letterpress printing machinery, reel fed, excluding flexographic printing                                                                                                                | 8         | A                |
| 8443150000 | Letterpress printing machinery, other than reel fed, excluding flexographic printing                                                                                                     | 8         | A                |
| 8443160000 | Flexographic printing machinery                                                                                                                                                          | 8         | A                |
| 8443170000 | Gravure printing machinery                                                                                                                                                               | 8         | A                |
| 8443191000 | Textile printing machines                                                                                                                                                                | 8         | A                |
| 8443192000 | Other printing machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials | 8         | A                |
| 8443199000 | Other                                                                                                                                                                                    | 8         | A                |
| 8443311010 | Laser beam printer                                                                                                                                                                       | 0         | A                |
| 8443311020 | Dot-matrix printer                                                                                                                                                                       | 0         | A                |
| 8443311030 | ink-jet printer                                                                                                                                                                          | 0         | A                |
| 8443311090 | Other                                                                                                                                                                                    | 0         | A                |
| 8443312000 | Facsimile machine which perform one or more of the functions of printing or copying                                                                                                      | 0         | A                |
| 8443313010 | Operating by reproducing the original image directly onto the copy (direct process)                                                                                                      | 0         | A                |
| 8443313020 | Operating by reproducing the original image via an intermediate onto the copy (indirect process)                                                                                         | 8         | A                |
| 8443314000 | Ink-jet printing machines, other than subheading 8443.31.10                                                                                                                              | 8         | A                |
| 8443321010 | Laser beam printer                                                                                                                                                                       | 0         | A                |
| 8443321020 | Dot-matrix printer                                                                                                                                                                       | 0         | A                |
| 8443321030 | Ink-jet printer                                                                                                                                                                          | 0         | A                |
| 8443321090 | Other                                                                                                                                                                                    | 0         | A                |
| 8443322000 | Facsimile machine                                                                                                                                                                        | 0         | A                |
| 8443323000 | Teleprinters                                                                                                                                                                             | 0         | A                |
| 8443324010 | Operating by reproducing the original image directly onto the copy (direct process)                                                                                                      | 0         | A                |

| HSK 2015   | Description                                                                                      | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------|-----------|------------------|
| 8443324020 | Operating by reproducing the original image via an intermediate onto the copy (indirect process) | 8         | A                |
| 8443325010 | For the purpose of semiconductor manufacturing                                                   | 0         | A                |
| 8443325090 | Other                                                                                            | 8         | A                |
| 8443391010 | For the purpose of semiconductor manufacturing                                                   | 0         | A                |
| 8443391090 | Other                                                                                            | 8         | A                |
| 8443392010 | Operating by reproducing the original image directly onto the copy (direct process)              | 0         | A                |
| 8443392020 | Operating by reproducing the original image via an intermediate onto the copy (indirect process) | 8         | A                |
| 8443393010 | Incorporating an optical system                                                                  | 0         | A                |
| 8443393020 | Of the contact type                                                                              | 8         | A                |
| 8443394000 | Thermo-copying apparatus                                                                         | 8         | A                |
| 8443399000 | Other                                                                                            | 8         | A                |
| 8443911010 | Automatic feeders                                                                                | 8         | A                |
| 8443911020 | Folders, gummers, perforators and staplers                                                       | 8         | A                |
| 8443911030 | Serial numbering machines                                                                        | 8         | A                |
| 8443911090 | Other                                                                                            | 8         | A                |
| 8443919000 | Other                                                                                            | 8         | A                |
| 8443991000 | Of subheading 8443.31.10 or 8443.32.10                                                           | 0         | A                |
| 8443992000 | Of facsimile machines                                                                            | 0         | A                |
| 8443993000 | Of teleprinters                                                                                  | 0         | A                |
| 8443994010 | Automatic document feeders                                                                       | 0         | A                |
| 8443994020 | Paper feeders                                                                                    | 0         | A                |
| 8443994030 | Sorters                                                                                          | 0         | A                |
| 8443994090 | Others                                                                                           | 0         | A                |
| 8443995000 | Of subheading 8443.31.4000, 8443.32.5010, 8443.32.5090, 8443.39.1010 or 8443.39.1090             | 8         | A                |
| 8443999000 | Other                                                                                            | 8         | A                |
| 8444001000 | Machines for extruding man-made textiles                                                         | 5         | A                |
| 8444002000 | Machines for drawing man-made textiles                                                           | 5         | A                |
| 8444003000 | Machines for texturing man-made textiles                                                         | 5         | A                |
| 8444004000 | Machines for cutting man-made textiles                                                           | 5         | A                |
| 8444009000 | Other                                                                                            | 5         | A                |

| <b>HSK 2015</b> | <b>Description</b>                                 | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|----------------------------------------------------|------------------|-------------------------|
| 8445110000      | Carding machines                                   | 5                | A                       |
| 8445120000      | Combing machines                                   | 5                | A                       |
| 8445130000      | Drawing or roving machines                         | 5                | A                       |
| 8445191000      | Blowing and mixing machines                        | 5                | A                       |
| 8445192000      | Lap machines                                       | 5                | A                       |
| 8445193000      | Cotton gin                                         | 8                | A                       |
| 8445199000      | Other                                              | 5                | A                       |
| 8445201010      | Fine spinning frames                               | 5                | A                       |
| 8445201090      | Other                                              | 5                | A                       |
| 8445202010      | Fine spinning frames                               | 5                | A                       |
| 8445202090      | Other                                              | 5                | A                       |
| 8445203000      | For silk                                           | 5                | A                       |
| 8445209000      | Other                                              | 5                | A                       |
| 8445301000      | For filament yarns                                 | 5                | A                       |
| 8445302000      | For spun yarns                                     | 5                | A                       |
| 8445309000      | Other                                              | 5                | A                       |
| 8445401000      | Cone winders                                       | 5                | A                       |
| 8445402000      | Cheese winders                                     | 5                | A                       |
| 8445409000      | Other                                              | 5                | A                       |
| 8445901000      | Warping machines                                   | 8                | A                       |
| 8445902000      | Warp sizing machines                               | 8                | A                       |
| 8445903000      | Drawing-in machines                                | 8                | A                       |
| 8445904000      | Warp tying-in machines                             | 8                | A                       |
| 8445909000      | Other                                              | 8                | A                       |
| 8446100000      | For weaving fabrics of a width not exceeding 30 cm | 8                | A                       |
| 8446211000      | For cotton                                         | 8                | A                       |
| 8446212000      | For wool                                           | 8                | A                       |
| 8446213000      | For silk                                           | 8                | A                       |
| 8446219000      | Other                                              | 8                | A                       |
| 8446290000      | Other                                              | 8                | A                       |
| 8446301010      | For cotton                                         | 8                | A                       |
| 8446301020      | For silk                                           | 8                | A                       |
| 8446301030      | For towel                                          | 8                | A                       |
| 8446301090      | Other                                              | 8                | A                       |
| 8446302010      | For cotton                                         | 8                | A                       |
| 8446302020      | For silk                                           | 8                | A                       |

| <b>HSK 2015</b> | <b>Description</b>                                                        | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|---------------------------------------------------------------------------|------------------|-------------------------|
| 8446302030      | For towel                                                                 | 8                | A                       |
| 8446302090      | Other                                                                     | 8                | A                       |
| 8446303010      | For cotton                                                                | 8                | A                       |
| 8446303020      | For silk                                                                  | 8                | A                       |
| 8446303030      | For towel                                                                 | 8                | A                       |
| 8446303090      | Other                                                                     | 8                | A                       |
| 8446309010      | For cotton                                                                | 8                | A                       |
| 8446309020      | For silk                                                                  | 8                | A                       |
| 8446309030      | For towel                                                                 | 8                | A                       |
| 8446309090      | Other                                                                     | 8                | A                       |
| 8447111000      | Stocking knitting machines                                                | 8                | A                       |
| 8447119000      | Other                                                                     | 8                | A                       |
| 8447120000      | With cylinder diameter exceeding 165 mm                                   | 8                | A                       |
| 8447201010      | Hand-knitting machines (including semi- automatic flat knitting machines) | 8                | A                       |
| 8447201020      | Automatic flat knitting machines                                          | 8                | A                       |
| 8447201090      | Other                                                                     | 8                | A                       |
| 8447202010      | Raschel knitting machines                                                 | 8                | A                       |
| 8447202020      | Tricot knitting machines                                                  | 8                | A                       |
| 8447202090      | Other                                                                     | 8                | A                       |
| 8447209000      | Other                                                                     | 8                | A                       |
| 8447901000      | Lace machines                                                             | 8                | A                       |
| 8447902010      | Automatic embroidery machines                                             | 8                | A                       |
| 8447902090      | Other                                                                     | 8                | A                       |
| 8447903000      | Machines for making knotted net                                           | 8                | A                       |
| 8447909000      | Other                                                                     | 8                | A                       |
| 8448111000      | Dobbies                                                                   | 8                | A                       |
| 8448112000      | Jacquards                                                                 | 8                | A                       |
| 8448113000      | Card punching machines                                                    | 8                | A                       |
| 8448119000      | Other                                                                     | 8                | A                       |
| 8448191000      | Warp beam stands or creels                                                | 8                | A                       |
| 8448192000      | Automatic stop motions                                                    | 8                | A                       |
| 8448193000      | Warp tyers                                                                | 8                | A                       |
| 8448199010      | Auxiliary machines for making yarn (excluding cotton gin)                 | 5                | A                       |
| 8448199090      | Other                                                                     | 8                | A                       |
| 8448201000      | Extruding nipples                                                         | 5                | A                       |



| <b>HSK 2015</b> | <b>Description</b>                                     | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|--------------------------------------------------------|------------------|-------------------------|
| 8448209000      | Other                                                  | 5                | A                       |
| 8448310000      | Card clothing                                          | 8                | A                       |
| 8448321000      | For carding machine(excluding garnet wires)            | 5                | A                       |
| 8448329000      | Other                                                  | 8                | A                       |
| 8448331000      | Spindle flyers                                         | 5                | A                       |
| 8448339010      | Spindle                                                | 8                | A                       |
| 8448339020      | Spinning ring                                          | 8                | A                       |
| 8448339030      | Ring travellers                                        | 8                | A                       |
| 8448391000      | Warp beams                                             | 8                | A                       |
| 8448399000      | Other                                                  | 8                | A                       |
| 8448420000      | Reeds for looms, healds and heald-frames               | 8                | A                       |
| 8448491000      | Shuttles                                               | 8                | A                       |
| 8448499000      | Other                                                  | 8                | A                       |
| 8448511000      | Hosiery needles                                        | 8                | A                       |
| 8448512000      | Needles for embroidery machines                        | 8                | A                       |
| 8448513000      | Needles for lace machines                              | 8                | A                       |
| 8448519000      | Other                                                  | 8                | A                       |
| 8448590000      | Other                                                  | 8                | A                       |
| 8449001010      | Machinery for making felt hats                         | 8                | A                       |
| 8449001090      | Other                                                  | 8                | A                       |
| 8449002000      | Blocks for making hats                                 | 8                | A                       |
| 8449009000      | Parts                                                  | 8                | A                       |
| 8450110000      | Fully-automatic machines                               | 8                | A                       |
| 8450120000      | Other machines, with built-in centrifugal drier        | 8                | A                       |
| 8450190000      | Other                                                  | 8                | A                       |
| 8450200000      | Machines, each of a dry linen capacity exceeding 10 kg | 8                | A                       |
| 8450900000      | Parts                                                  | 8                | A                       |
| 8451100000      | Dry-cleaning machines                                  | 8                | A                       |
| 8451210000      | Each of a dry linen capacity not exceeding 10 kg       | 8                | A                       |
| 8451290000      | Other                                                  | 8                | A                       |
| 8451301000      | Steam presses                                          | 8                | A                       |
| 8451309000      | Other                                                  | 8                | A                       |
| 8451401000      | Washing machines                                       | 8                | A                       |
| 8451402000      | Bleaching machines                                     | 8                | A                       |
| 8451403000      | Dyeing machines                                        | 8                | A                       |

| <b>HSK 2015</b> | <b>Description</b>                                                | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|-------------------------------------------------------------------|------------------|-------------------------|
| 8451501000      | Reeling, unreeling machines                                       | 8                | A                       |
| 8451502000      | Cutting machines                                                  | 8                | A                       |
| 8451509000      | Other                                                             | 8                | A                       |
| 8451801000      | Heat treating machines                                            | 8                | A                       |
| 8451802000      | Stentering machines                                               | 8                | A                       |
| 8451803000      | Mercerising machines                                              | 8                | A                       |
| 8451809010      | Shrinking machines                                                | 8                | B                       |
| 8451809020      | Coating or impregnating machines                                  | 8                | A                       |
| 8451809030      | Raising machines                                                  | 8                | A                       |
| 8451809040      | Padding machines                                                  | 8                | A                       |
| 8451809090      | Other                                                             | 8                | A                       |
| 8451901000      | Of dry cleaning machines                                          | 8                | A                       |
| 8451902000      | Of drying machines                                                | 8                | A                       |
| 8451909000      | Other                                                             | 8                | A                       |
| 8452101010      | For straight stitch                                               | 8                | A                       |
| 8452101020      | For zigzag stitch                                                 | 8                | A                       |
| 8452101030      | Of free arm type                                                  | 8                | A                       |
| 8452101090      | Other                                                             | 8                | A                       |
| 8452102000      | Of manual type                                                    | 8                | A                       |
| 8452211000      | For manufacturing shoes                                           | 8                | A                       |
| 8452212000      | For sewing sacks                                                  | 8                | A                       |
| 8452213000      | For sewing leather or other thick stuffs                          | 8                | A                       |
| 8452214000      | For sewing furs                                                   | 8                | A                       |
| 8452219000      | Other                                                             | 8                | A                       |
| 8452291000      | For manufacturing shoes                                           | 8                | A                       |
| 8452292000      | For sewing sacks                                                  | 8                | A                       |
| 8452293000      | For sewing leather or other thick stuffs                          | 8                | A                       |
| 8452294000      | For sewing furs                                                   | 8                | A                       |
| 8452299000      | Other                                                             | 8                | A                       |
| 8452300000      | Sewing machine needles                                            | 8                | A                       |
| 8452901000      | Furniture, bases and covers for sewing machines and parts thereof | 8                | A                       |
| 8452909000      | Other parts of sewing machines                                    | 8                | A                       |
| 8453101000      | Machinery for preparing hides, skins or leather                   | 8                | A                       |
| 8453102000      | Machinery for tanning hides, skins or leather                     | 8                | A                       |
| 8453103000      | Machinery for working hides, skins or leather                     | 8                | A                       |

| <b>HSK 2015</b> | <b>Description</b>                                       | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|----------------------------------------------------------|------------------|-------------------------|
| 8453201000      | Machinery for making footwear                            | 8                | A                       |
| 8453202000      | Machinery for repairing footwear                         | 8                | A                       |
| 8453800000      | Other machinery                                          | 8                | A                       |
| 8453900000      | Parts                                                    | 8                | A                       |
| 8454100000      | Converters                                               | 8                | A                       |
| 8454200000      | Ingot moulds and ladles                                  | 8                | A                       |
| 8454301010      | Die-casting machines                                     | 8                | A                       |
| 8454301090      | Other                                                    | 8                | A                       |
| 8454309000      | Other                                                    | 8                | A                       |
| 8454901000      | Of converters                                            | 8                | A                       |
| 8454909000      | Other                                                    | 8                | A                       |
| 8455100000      | Tube mills                                               | 8                | A                       |
| 8455210000      | Hot or combination hot and cold                          | 8                | A                       |
| 8455220000      | Cold                                                     | 8                | A                       |
| 8455301000      | Of casting                                               | 8                | A                       |
| 8455302000      | Of forging                                               | 8                | A                       |
| 8455309000      | Other                                                    | 8                | A                       |
| 8455900000      | Other parts                                              | 8                | A                       |
| 8456103000      | Operated by laser processes                              | 8                | A                       |
| 8456109000      | Other                                                    | 8                | A                       |
| 8456200000      | Operated by ultrasonic processes                         | 8                | A                       |
| 8456301010      | Wire-cut machine,operated by electro-discharge processes | 8                | A                       |
| 8456301090      | Other                                                    | 8                | A                       |
| 8456309000      | Other                                                    | 8                | A                       |
| 8456901000      | Water-jet cutting machines                               | 8                | A                       |
| 8456909000      | Other                                                    | 8                | A                       |
| 8457101000      | Of vertical type                                         | 8                | A                       |
| 8457102000      | Of horizontal type                                       | 8                | A                       |
| 8457103000      | Of double column type                                    | 8                | A                       |
| 8457109000      | Other                                                    | 8                | A                       |
| 8457200000      | Unit construction machines (single station)              | 8                | A                       |
| 8457300000      | Multi-station transfer machines                          | 8                | A                       |
| 8458110000      | Numerically controlled                                   | 8                | A                       |
| 8458190000      | Other                                                    | 8                | A                       |
| 8458910000      | Numerically controlled                                   | 8                | A                       |
| 8458990000      | Other                                                    | 8                | A                       |

| <b>HSK 2015</b> | <b>Description</b>              | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|---------------------------------|------------------|-------------------------|
| 8459100000      | Way-type unit head machines     | 8                | A                       |
| 8459210000      | Numerically controlled          | 8                | A                       |
| 8459291000      | Radial drilling machines        | 8                | A                       |
| 8459292000      | Upright drilling machines       | 8                | A                       |
| 8459293000      | Multi-spindle drilling machines | 8                | A                       |
| 8459299000      | Other                           | 8                | A                       |
| 8459310000      | Numerically controlled          | 8                | A                       |
| 8459390000      | Other                           | 8                | A                       |
| 8459401000      | Jig boring machines             | 8                | A                       |
| 8459402000      | Horizontal boring machines      | 8                | A                       |
| 8459409000      | Other                           | 8                | A                       |
| 8459510000      | Numerically controlled          | 8                | A                       |
| 8459590000      | Other                           | 8                | A                       |
| 8459611000      | Bed type milling machines       | 8                | A                       |
| 8459612000      | Planing milling machines        | 8                | A                       |
| 8459619000      | Other                           | 8                | A                       |
| 8459691000      | Bed type milling machines       | 8                | A                       |
| 8459692000      | Planing milling machines        | 8                | A                       |
| 8459693000      | Universal tool milling machines | 8                | A                       |
| 8459694000      | Profile milling machines        | 8                | A                       |
| 8459699000      | Other                           | 8                | A                       |
| 8459701000      | Tapping machines                | 8                | A                       |
| 8459709000      | Other threading machines        | 8                | A                       |
| 8460110000      | Numerically controlled          | 8                | A                       |
| 8460190000      | Other                           | 8                | A                       |
| 8460211000      | Cylindrical grinders            | 8                | A                       |
| 8460212000      | Internal grinders               | 8                | A                       |
| 8460213000      | Centerless grinders             | 8                | A                       |
| 8460214000      | Profile grinders                | 8                | A                       |
| 8460219000      | Other                           | 8                | A                       |
| 8460291000      | Cylindrical grinders            | 8                | A                       |
| 8460292000      | Internal grinders               | 8                | A                       |
| 8460293000      | Centerless grinders             | 8                | A                       |
| 8460294000      | Profile grinders                | 8                | A                       |
| 8460299000      | Other                           | 8                | A                       |
| 8460310000      | Numerically controlled          | 8                | A                       |
| 8460390000      | Other                           | 8                | A                       |

| <b>HSK 2015</b> | <b>Description</b>                                                                     | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|----------------------------------------------------------------------------------------|------------------|-------------------------|
| 8460401000      | Honing machines                                                                        | 8                | A                       |
| 8460402000      | Lapping machines                                                                       | 8                | A                       |
| 8460900000      | Other                                                                                  | 8                | A                       |
| 8461200000      | Shaping or slotting machines                                                           | 8                | A                       |
| 8461300000      | Broaching machines                                                                     | 8                | A                       |
| 8461401010      | Numerically controlled                                                                 | 8                | A                       |
| 8461401090      | Other                                                                                  | 8                | A                       |
| 8461402000      | Gear grinding or gear finishing machines                                               | 8                | A                       |
| 8461500000      | Sawing or cutting-off machines                                                         | 8                | A                       |
| 8461900000      | Other                                                                                  | 8                | A                       |
| 8462101000      | Air hammer                                                                             | 8                | A                       |
| 8462109000      | Other                                                                                  | 8                | A                       |
| 8462210000      | Numerically controlled                                                                 | 8                | A                       |
| 8462290000      | Other                                                                                  | 8                | A                       |
| 8462310000      | Numerically controlled                                                                 | 8                | A                       |
| 8462390000      | Other                                                                                  | 8                | A                       |
| 8462411000      | Punching machines (including combined shearing machines)                               | 8                | A                       |
| 8462412000      | Notching machines                                                                      | 8                | A                       |
| 8462491000      | Punching machines (including combined shearing machines)                               | 8                | A                       |
| 8462492000      | Notching machines                                                                      | 8                | A                       |
| 8462911000      | Of the maximum pressure not more than 100 metric tons                                  | 8                | A                       |
| 8462912000      | Of the maximum pressure more than 100 metric tons, but not more than 300 metric tons   | 8                | A                       |
| 8462913000      | Of the maximum pressure more than 300 metric tons, but not more than 1000 metric tons  | 8                | A                       |
| 8462914000      | Of the maximum pressure more than 1000 metric tons                                     | 8                | A                       |
| 8462991010      | Of the maximum pressure not more than 30 metric tons                                   | 8                | A                       |
| 8462991020      | Of the maximum pressure more than 30 metric tons, but not more than 100 metric tons    | 8                | A                       |
| 8462991030      | Of the maximum pressure more than 100 metric tons, but not more than 300 metric tons   | 8                | A                       |
| 8462991040      | Of the maximum pressure more than 300 metric tons, but not more than 600 metric tons   | 8                | A                       |
| 8462991050      | Of the maximum pressure more than 600 metric tons, but not more than 1,500 metric tons | 8                | A                       |

| <b>HSK 2015</b> | <b>Description</b>                                             | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|----------------------------------------------------------------|------------------|-------------------------|
| 8462991090      | Other                                                          | 8                | A                       |
| 8462999000      | Other                                                          | 8                | A                       |
| 8463100000      | Draw-benches for bars, tubes, profiles, wire or the like       | 8                | A                       |
| 8463200000      | Thread rolling machines                                        | 8                | A                       |
| 8463300000      | Machines for working wire                                      | 8                | A                       |
| 8463900000      | Other                                                          | 8                | A                       |
| 8464100000      | Sawing machines                                                | 8                | A                       |
| 8464201000      | For working optical or spectacle glass                         | 8                | A                       |
| 8464202000      | For working other glass                                        | 8                | A                       |
| 8464209000      | Other                                                          | 8                | A                       |
| 8464901000      | Machine-tools for cold working glass                           | 8                | A                       |
| 8464902000      | Machine-tools for working concrete                             | 8                | A                       |
| 8464903000      | Machine-tools for working ceramics                             | 8                | A                       |
| 8464909000      | Other                                                          | 8                | A                       |
| 8465101000      | For working wood                                               | 8                | A                       |
| 8465109000      | Other                                                          | 8                | A                       |
| 8465911000      | For working wood                                               | 8                | A                       |
| 8465919000      | Other                                                          | 8                | A                       |
| 8465921000      | For working wood                                               | 8                | A                       |
| 8465929000      | Other                                                          | 8                | A                       |
| 8465931000      | For working wood                                               | 8                | A                       |
| 8465939000      | Other                                                          | 8                | A                       |
| 8465941000      | For working wood                                               | 8                | A                       |
| 8465949000      | Other                                                          | 8                | A                       |
| 8465951000      | For working wood                                               | 8                | A                       |
| 8465959000      | Other                                                          | 8                | A                       |
| 8465961000      | For working wood                                               | 8                | A                       |
| 8465969000      | Other                                                          | 8                | A                       |
| 8465991000      | For working wood                                               | 8                | A                       |
| 8465999000      | Other                                                          | 8                | A                       |
| 8466100000      | Tool holders and self-opening dieheads                         | 8                | A                       |
| 8466201000      | For aircrafts                                                  | 8                | A                       |
| 8466209000      | Other                                                          | 8                | A                       |
| 8466300000      | Dividing heads and other special attachments for machine-tools | 8                | A                       |
| 8466910000      | For machines of heading 84.64                                  | 8                | A                       |

| <b>HSK 2015</b> | <b>Description</b>                                       | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|----------------------------------------------------------|------------------|-------------------------|
| 8466920000      | For machines of heading 84.65                            | 8                | A                       |
| 8466930000      | For machines of headings 84.56 to 84.61                  | 8                | A                       |
| 8466940000      | For machines of heading 84.62 or 84.63                   | 8                | A                       |
| 8467111000      | Rock drillers                                            | 8                | A                       |
| 8467112000      | Screw drivers                                            | 8                | A                       |
| 8467113000      | Grinders                                                 | 8                | A                       |
| 8467114000      | Impact wrench                                            | 8                | A                       |
| 8467115000      | Drill                                                    | 8                | A                       |
| 8467119000      | Other                                                    | 8                | A                       |
| 8467191000      | Rock drillers                                            | 8                | A                       |
| 8467199000      | Other                                                    | 8                | A                       |
| 8467210000      | Drills of all kinds                                      | 8                | A                       |
| 8467220000      | Saws                                                     | 8                | A                       |
| 8467290000      | Other                                                    | 8                | A                       |
| 8467810000      | Chain saws                                               | 8                | A                       |
| 8467891010      | Of subheading 8430.49 or 8479.10                         | 0                | A                       |
| 8467891020      | Of subheading 8479.89.9010, 8479.89.9030 or 8479.89.9091 | 8                | A                       |
| 8467891090      | Other                                                    | 8                | A                       |
| 8467899000      | Other                                                    | 8                | A                       |
| 8467910000      | Of chain saws                                            | 8                | A                       |
| 8467920000      | Of pneumatic tools                                       | 8                | A                       |
| 8467990000      | Other                                                    | 8                | A                       |
| 8468100000      | Hand-held blow pipes                                     | 8                | A                       |
| 8468201000      | Gas welding machines                                     | 8                | A                       |
| 8468202000      | Gas automatic cutting machines                           | 8                | A                       |
| 8468209000      | Other                                                    | 8                | A                       |
| 8468800000      | Other machinery and apparatus                            | 8                | A                       |
| 8468900000      | Parts                                                    | 8                | A                       |
| 8469001010      | Word-processing machines                                 | 0                | A                       |
| 8469001020      | Automatic typewriters                                    | 8                | A                       |
| 8469002000      | Other typewriters, electric                              | 8                | A                       |
| 8469003000      | Other typewriters, non-electric                          | 8                | A                       |
| 8470103010      | Less than 17 digits                                      | 0                | A                       |
| 8470103020      | Not less than 17 digits                                  | 0                | A                       |
| 8470104010      | Of subheading 8472.90.9000                               | 0                | A                       |
| 8470104090      | Other                                                    | 0                | A                       |

| HSK 2015   | Description                                                                                                                                           | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8470211000 | Less than 17 digits                                                                                                                                   | 0         | A                |
| 8470212000 | Not less than 17 digits                                                                                                                               | 0         | A                |
| 8470290000 | Other                                                                                                                                                 | 0         | A                |
| 8470300000 | Other calculating machines                                                                                                                            | 0         | A                |
| 8470500000 | Cash registers                                                                                                                                        | 0         | A                |
| 8470901000 | Postage-franking machines                                                                                                                             | 0         | A                |
| 8470902000 | Ticket-issuing machines                                                                                                                               | 0         | A                |
| 8470903000 | Accounting machines                                                                                                                                   | 0         | A                |
| 8470909000 | Other                                                                                                                                                 | 0         | A                |
| 8471300000 | Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display | 0         | A                |
| 8471411000 | Those of not less than 64bit in delivering data of CPU and of not less than 64mega byte in capacity of main memory storage                            | 0         | A                |
| 8471412000 | Those of not less than 32bit in delivering data of CPU and of not less than 16mega byte in capacity of main memory storage                            | 0         | A                |
| 8471419000 | Other                                                                                                                                                 | 0         | A                |
| 8471491010 | Those of not less than 64bit in delivering data of CPU and of not less than 64mega byte in capacity of main memory storage                            | 0         | A                |
| 8471491020 | Those of not less than 32bit in delivering data of CPU and of not less than 16mega byte in capacity of main memory storage                            | 0         | A                |
| 8471491090 | Other                                                                                                                                                 | 0         | A                |
| 8471499000 | Other                                                                                                                                                 | 0         | A                |
| 8471501000 | Those of not less than 64 bit in delivering data of CPU and of not less than 64 mega byte in capacity of main memory storage                          | 0         | A                |
| 8471502000 | Those of not less than 32 bit in delivering data of CPU and of not less than 16 mega byte in capacity of main memory storage                          | 0         | A                |
| 8471509000 | Other                                                                                                                                                 | 0         | A                |
| 8471601010 | Character (mark) readers                                                                                                                              | 0         | A                |
| 8471601020 | Key entry system                                                                                                                                      | 0         | A                |
| 8471601030 | Mouse                                                                                                                                                 | 0         | A                |
| 8471601040 | Scanners                                                                                                                                              | 0         | A                |
| 8471601090 | Other                                                                                                                                                 | 0         | A                |



| <b>HSK 2015</b> | <b>Description</b>                                                                                                       | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|--------------------------------------------------------------------------------------------------------------------------|------------------|-------------------------|
| 8471602000      | Output units                                                                                                             | 0                | A                       |
| 8471603020      | Videotex or teletex                                                                                                      | 0                | A                       |
| 8471603030      | Voice input output devices                                                                                               | 0                | A                       |
| 8471603090      | Other                                                                                                                    | 0                | A                       |
| 8471701000      | Main storage units (RAM & ROM)                                                                                           | 0                | A                       |
| 8471702010      | Floppy disk drive                                                                                                        | 0                | A                       |
| 8471702020      | Hard disk drive                                                                                                          | 0                | A                       |
| 8471702031      | Compact disc drive                                                                                                       | 0                | A                       |
| 8471702032      | Digital video disc drive                                                                                                 | 0                | A                       |
| 8471702033      | Blu-ray disk drive                                                                                                       | 0                | A                       |
| 8471702039      | Other                                                                                                                    | 0                | A                       |
| 8471702090      | Other                                                                                                                    | 0                | A                       |
| 8471709000      | Other                                                                                                                    | 0                | A                       |
| 8471800000      | Other units of automatic data processing machines                                                                        | 0                | A                       |
| 8471900000      | Other                                                                                                                    | 0                | A                       |
| 8472100000      | Duplicating machines                                                                                                     | 8                | A                       |
| 8472301000      | Letters sorting machines                                                                                                 | 8                | A                       |
| 8472302000      | Machines for cancelling postage stamps                                                                                   | 8                | A                       |
| 8472309000      | Other                                                                                                                    | 8                | A                       |
| 8472901010      | Automatic banknote or coin dispensers                                                                                    | 0                | A                       |
| 8472901020      | Automatic banknote or coin receiving machines                                                                            | 0                | A                       |
| 8472901040      | Automatic banknote or coin dispensing and receiving machines                                                             | 0                | A                       |
| 8472901050      | Coin-counting or wrapping machines                                                                                       | 8                | A                       |
| 8472901090      | Other                                                                                                                    | 8                | A                       |
| 8472902000      | Automatic sheet making machines for duplicating and printing                                                             | 8                | A                       |
| 8472903000      | Ticket-issuing machines                                                                                                  | 8                | A                       |
| 8472904000      | Pencil-sharpening machines                                                                                               | 8                | A                       |
| 8472905000      | Paper shredders                                                                                                          | 8                | A                       |
| 8472906000      | Addressing machines and address plate embossing machines                                                                 | 8                | A                       |
| 8472909000      | Other                                                                                                                    | 8                | A                       |
| 8473101000      | Flat panel displays for word-processing machines(including LCD, EL(electro luminescence), plasma and other technologies) | 0                | A                       |
| 8473102000      | PCA(printed circuit assemblies) for word-processing machines, which                                                      | 0                | A                       |

| HSK 2015   | Description                                                                                                                                                                        | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
|            | consist of one or more printed circuits of heading 85.34                                                                                                                           |           |                  |
| 8473109000 | Other                                                                                                                                                                              | 8         | A                |
| 8473210000 | Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29                                                                                                   | 0         | A                |
| 8473291000 | Of machines of subheading 8470.30                                                                                                                                                  | 0         | A                |
| 8473293000 | Of machines of subheading 8470.50                                                                                                                                                  | 0         | A                |
| 8473294000 | Of machines of subheading 8470.90                                                                                                                                                  | 0         | A                |
| 8473301000 | Magnetic head                                                                                                                                                                      | 0         | A                |
| 8473302000 | Main board, designed to be equipped with microprocessor unit                                                                                                                       | 0         | A                |
| 8473303000 | Case for computer                                                                                                                                                                  | 0         | A                |
| 8473304010 | Sound Cards                                                                                                                                                                        | 0         | A                |
| 8473304020 | Video Cards                                                                                                                                                                        | 0         | A                |
| 8473304030 | Multimedia Cards                                                                                                                                                                   | 0         | A                |
| 8473304050 | Communication Interface Cards                                                                                                                                                      | 0         | A                |
| 8473304060 | DRAM Modules                                                                                                                                                                       | 0         | A                |
| 8473304090 | Others                                                                                                                                                                             | 0         | A                |
| 8473309010 | Central processing unit(CPU) for computer, not classified in heading 85.42                                                                                                         | 0         | A                |
| 8473309090 | Other                                                                                                                                                                              | 0         | A                |
| 8473401000 | Flat panel displays for automatic teller machines other than subheadings 8472.90.1050 and 8472.90.1090(including LCD, EL(electro luminescence), plasma and other technologies)     | 0         | A                |
| 8473402000 | PCA(printed circuit assemblies) for automatic teller machines other than subheadings 8472.90.1050 and 8472.90.1090, which consist of one or more printed circuits of heading 85.34 | 0         | A                |
| 8473409000 | Other                                                                                                                                                                              | 8         | A                |
| 8473501000 | Suitable for use principally with the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29                                                                    | 0         | A                |
| 8473509000 | Other                                                                                                                                                                              | 0         | A                |
| 8474100000 | Sorting, screening, separating or washing machines                                                                                                                                 | 0         | A                |
| 8474201000 | Of crushing or grinding capacity not exceeding 20 tons per hour                                                                                                                    | 0         | A                |
| 8474209000 | Other                                                                                                                                                                              | 0         | A                |
| 8474311000 | Batcher plants                                                                                                                                                                     | 0         | A                |

| HSK 2015   | Description                                                                                             | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8474319000 | Other                                                                                                   | 0         | A                |
| 8474321000 | Asphalt plants                                                                                          | 0         | A                |
| 8474329000 | Other                                                                                                   | 0         | A                |
| 8474390000 | Other                                                                                                   | 0         | A                |
| 8474801000 | Machines for forming foundry moulds of sands                                                            | 0         | A                |
| 8474802000 | Machinery for agglomerating, moulding or shaping                                                        | 0         | A                |
| 8474809000 | Other                                                                                                   | 0         | A                |
| 8474900000 | Parts                                                                                                   | 0         | A                |
| 8475100000 | Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes | 8         | A                |
| 8475210000 | Machines for making optical fibres and preforms thereof                                                 | 8         | A                |
| 8475291000 | For the manufacture of plate glass                                                                      | 8         | A                |
| 8475292000 | For the manufacture of glass-bottle                                                                     | 8         | A                |
| 8475299000 | Other                                                                                                   | 8         | A                |
| 8475901000 | Of machines for the manufacture of plate glass                                                          | 8         | A                |
| 8475909000 | Other                                                                                                   | 8         | A                |
| 8476210000 | Incorporating heating or refrigerating devices                                                          | 8         | A                |
| 8476290000 | Other                                                                                                   | 8         | A                |
| 8476811000 | For selling foods                                                                                       | 8         | A                |
| 8476819000 | Other                                                                                                   | 8         | A                |
| 8476891000 | For selling foods                                                                                       | 8         | A                |
| 8476893000 | For selling cigarettes                                                                                  | 8         | A                |
| 8476894000 | For money-changing                                                                                      | 8         | A                |
| 8476899000 | Other                                                                                                   | 8         | A                |
| 8476900000 | Parts                                                                                                   | 8         | A                |
| 8477101000 | For rubber-industry                                                                                     | 8         | A                |
| 8477102000 | For plastic-industry                                                                                    | 8         | A                |
| 8477201000 | For rubber-industry                                                                                     | 8         | A                |
| 8477202000 | For plastic-industry                                                                                    | 8         | A                |
| 8477300000 | Blow moulding machines                                                                                  | 8         | A                |
| 8477400000 | Vacuum moulding machines and other thermoforming machines                                               | 8         | A                |
| 8477510000 | For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes             | 8         | A                |
| 8477590000 | Other                                                                                                   | 8         | A                |
| 8477800000 | Other machinery                                                                                         | 8         | A                |

| HSK 2015   | Description                                                                                                                                             | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8477900000 | Parts                                                                                                                                                   | 8         | A                |
| 8478100000 | Machinery                                                                                                                                               | 8         | A                |
| 8478900000 | Parts                                                                                                                                                   | 8         | A                |
| 8479101000 | Mortar or concrete spreading machines                                                                                                                   | 0         | A                |
| 8479102000 | Other road making machines                                                                                                                              | 0         | A                |
| 8479109000 | Others                                                                                                                                                  | 0         | A                |
| 8479200000 | Machinery for the extraction or preparation of animal or fixed vegetable fats or oils                                                                   | 8         | A                |
| 8479300000 | Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork | 8         | A                |
| 8479400000 | Rope or cable-making machines                                                                                                                           | 8         | A                |
| 8479501000 | Of subheading 8479.81, 8479.82, 8479.89.9010, 8479.89.9030, 8479.89.9040, 8479.89.9060 or 8479.89.9091                                                  | 8         | A                |
| 8479502000 | Of Subheading 8479.89.9080                                                                                                                              | 8         | A                |
| 8479509000 | Other                                                                                                                                                   | 8         | A                |
| 8479600000 | Evaporative air coolers                                                                                                                                 | 8         | A                |
| 8479710000 | Of a kind used in airports                                                                                                                              | 8         | A                |
| 8479790000 | Other                                                                                                                                                   | 8         | A                |
| 8479811000 | Metal scouring machines                                                                                                                                 | 8         | A                |
| 8479812010 | For the purpose of semiconductor manufacturing                                                                                                          | 3         | A                |
| 8479812090 | Other                                                                                                                                                   | 8         | A                |
| 8479813000 | Winding machines                                                                                                                                        | 8         | A                |
| 8479814000 | Insulating or protective material covering machines                                                                                                     | 8         | A                |
| 8479819000 | Other                                                                                                                                                   | 8         | A                |
| 8479821000 | Mixers                                                                                                                                                  | 8         | A                |
| 8479822000 | Crushers and grinders                                                                                                                                   | 8         | A                |
| 8479823000 | Homogenisers                                                                                                                                            | 8         | A                |
| 8479824000 | Agitators                                                                                                                                               | 8         | A                |
| 8479829000 | Other                                                                                                                                                   | 8         | A                |
| 8479891010 | Air purifiers (having functions of humidifying and dehumidifying)                                                                                       | 8         | A                |
| 8479891090 | Other                                                                                                                                                   | 8         | A                |
| 8479899010 | Presses or extruding machines                                                                                                                           | 8         | A                |
| 8479899020 | Machines and appliances for ships or fishing industry                                                                                                   | 8         | A                |

| <b>HSK 2015</b> | <b>Description</b>                                                                                          | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|-------------------------------------------------------------------------------------------------------------|------------------|-------------------------|
| 8479899030      | Eyeletting or tubular rivetting machines                                                                    | 8                | A                       |
| 8479899040      | Automatic magnetic tape assembling machines                                                                 | 8                | A                       |
| 8479899050      | Coating machines                                                                                            | 8                | A                       |
| 8479899060      | Auto-door operators                                                                                         | 8                | A                       |
| 8479899080      | Automatic winding machines for fishing                                                                      | 8                | A                       |
| 8479899091      | For vehicles of Chapter 87                                                                                  | 8                | A                       |
| 8479899092      | Surface mount machines for electronic parts                                                                 | 8                | A                       |
| 8479899099      | Other                                                                                                       | 8                | A                       |
| 8479901010      | Of air coolers (including parts of carcoolers)                                                              | 8                | A                       |
| 8479901020      | Of machines and mechanical appliances of the household type                                                 | 8                | A                       |
| 8479901030      | Of vehicles of Chapter 87                                                                                   | 8                | A                       |
| 8479902000      | Of those specified in subheading 8479.89.9080                                                               | 8                | A                       |
| 8479903000      | Of machines and mechanical appliances for making semi-conductor devices                                     | 8                | A                       |
| 8479904000      | Of subheading 8479.7                                                                                        | 8                | A                       |
| 8479909010      | Of machinery for public works, building or the like                                                         | 8                | A                       |
| 8479909020      | Of machinery for the extraction or preparation of animal or fixed vegetable fats or oils                    | 8                | A                       |
| 8479909030      | Of rope or cable-making machines                                                                            | 8                | A                       |
| 8479909040      | Of machines and appliances for treating metal                                                               | 8                | A                       |
| 8479909050      | Of mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines | 8                | A                       |
| 8479909060      | Of presses or extruding machines                                                                            | 8                | A                       |
| 8479909070      | Of machines and appliances of ships or fishing industry                                                     | 8                | A                       |
| 8479909080      | Of automatic magnetic tape assembling machines                                                              | 8                | A                       |
| 8479909090      | Other                                                                                                       | 8                | A                       |
| 8480100000      | Moulding boxes for metal foundry                                                                            | 8                | A                       |
| 8480200000      | Mould bases                                                                                                 | 8                | A                       |
| 8480300000      | Moulding patterns                                                                                           | 8                | A                       |
| 8480410000      | Injection or compression types                                                                              | 8                | A                       |
| 8480490000      | Other                                                                                                       | 8                | A                       |
| 8480500000      | Moulds for glass                                                                                            | 8                | A                       |
| 8480600000      | Moulds for mineral materials                                                                                | 8                | A                       |

| <b>HSK 2015</b> | <b>Description</b>                                                    | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|-----------------------------------------------------------------------|------------------|-------------------------|
| 8480710000      | Injection or compression types                                        | 8                | A                       |
| 8480790000      | Other                                                                 | 8                | A                       |
| 8481100000      | Pressure-reducing valves                                              | 8                | A                       |
| 8481201000      | Valves for oleohydraulic transmissions                                | 8                | A                       |
| 8481202000      | Valves for pneumatic transmissions                                    | 8                | A                       |
| 8481300000      | Check (nonreturn) valves                                              | 8                | A                       |
| 8481400000      | Safety or relief valves                                               | 8                | A                       |
| 8481801010      | Electrically operated                                                 | 8                | A                       |
| 8481801020      | Hydraulic pressure operated                                           | 8                | A                       |
| 8481801030      | Other automatically controlled                                        | 8                | A                       |
| 8481801090      | Other                                                                 | 8                | A                       |
| 8481802000      | Taps, cocks and traps                                                 | 8                | A                       |
| 8481809000      | Other                                                                 | 8                | A                       |
| 8481901000      | Actuators                                                             | 8                | A                       |
| 8481909000      | Other                                                                 | 8                | A                       |
| 8482102000      | Of the inside diameter not exceeding 100 mm                           | 13               | A                       |
| 8482109000      | Other                                                                 | 8                | A                       |
| 8482200000      | Tapered roller bearings, including cone and tapered roller assemblies | 8                | A                       |
| 8482300000      | Spherical roller bearings                                             | 8                | A                       |
| 8482400000      | Needle roller bearings                                                | 8                | A                       |
| 8482500000      | Other cylindrical roller bearings                                     | 8                | A                       |
| 8482800000      | Other, including combined ball/roller bearings                        | 8                | A                       |
| 8482910000      | Balls, needles and rollers                                            | 8                | A                       |
| 8482990000      | Other                                                                 | 8                | A                       |
| 8483101000      | For aircrafts                                                         | 3                | A                       |
| 8483109010      | For vehicles of Chapter 87                                            | 8                | A                       |
| 8483109090      | Other                                                                 | 8                | A                       |
| 8483201000      | For aircrafts                                                         | 3                | A                       |
| 8483209000      | Other                                                                 | 8                | A                       |
| 8483301000      | For aircrafts                                                         | 3                | A                       |
| 8483309000      | Other                                                                 | 8                | A                       |
| 8483401010      | Roller screws                                                         | 3                | A                       |
| 8483401090      | Other                                                                 | 3                | A                       |
| 8483409010      | Gear                                                                  | 8                | A                       |
| 8483409020      | Gear boxes                                                            | 8                | A                       |

| HSK 2015   | Description                                                                                        | Base Rate | Staging Category |
|------------|----------------------------------------------------------------------------------------------------|-----------|------------------|
| 8483409030 | Automatic transmissions                                                                            | 8         | A                |
| 8483409041 | For vehicles of Chapter 87                                                                         | 8         | A                |
| 8483409049 | Other                                                                                              | 8         | A                |
| 8483409090 | Other                                                                                              | 8         | A                |
| 8483501000 | For aircrafts                                                                                      | 8         | A                |
| 8483509000 | Other                                                                                              | 8         | A                |
| 8483601000 | For aircrafts                                                                                      | 3         | A                |
| 8483602000 | For wind-powered generators                                                                        | 5         | A                |
| 8483609000 | Other                                                                                              | 8         | A                |
| 8483901000 | For aircrafts                                                                                      | 3         | A                |
| 8483902000 | For wind-powered generators                                                                        | 5         | A                |
| 8483909000 | Other                                                                                              | 8         | A                |
| 8484101000 | For vehicles of Chapter 87                                                                         | 8         | A                |
| 8484109000 | Other                                                                                              | 8         | A                |
| 8484200000 | Mechanical seals                                                                                   | 8         | A                |
| 8484900000 | Other                                                                                              | 8         | A                |
| 8486101000 | Spin dryers by centrifugal process                                                                 | 0         | A                |
| 8486102000 | Apparatus for growing or pulling monocrystal boules                                                | 0         | A                |
| 8486103011 | Laser operated cutting machine                                                                     | 0         | A                |
| 8486103019 | Other                                                                                              | 0         | A                |
| 8486103020 | Grinding or polishing machines for processing of wafer, including lapping machines                 | 0         | A                |
| 8486103090 | Other                                                                                              | 8         | A                |
| 8486104011 | Machines for working any material by removal of material in the production of semiconductor wafers | 0         | A                |
| 8486104019 | Other                                                                                              | 8         | A                |
| 8486104021 | Apparatus for stripping or cleaning wafers                                                         | 0         | A                |
| 8486104029 | Other                                                                                              | 8         | A                |
| 8486105010 | Resistance heated furnaces and ovens                                                               | 0         | A                |
| 8486105020 | Furnaces and ovens functioning by induction or dielectric loss                                     | 0         | A                |
| 8486105030 | Other furnaces and ovens                                                                           | 0         | A                |
| 8486109000 | Other                                                                                              | 8         | A                |
| 8486201000 | Spin dryers by centrifugal process                                                                 | 0         | A                |
| 8486202100 | Resistance heated furnaces and ovens                                                               | 0         | A                |

| HSK 2015   | Description                                                                                                                                | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8486202210 | For the manufacture of semiconductor devices on semiconductor wafers                                                                       | 0         | A                |
| 8486202290 | Other                                                                                                                                      | 8         | A                |
| 8486202310 | Apparatus for rapid heating of semiconductor wafers                                                                                        | 0         | A                |
| 8486202390 | Other                                                                                                                                      | 0         | A                |
| 8486203000 | Ion implanters for doping semiconductor materials                                                                                          | 0         | A                |
| 8486204000 | Machines for depositing membrane or sputtering metal on semiconductor wafers                                                               | 0         | A                |
| 8486205110 | For semiconductor leads                                                                                                                    | 0         | A                |
| 8486205190 | Other                                                                                                                                      | 8         | A                |
| 8486205910 | For semiconductor leads                                                                                                                    | 0         | A                |
| 8486205990 | Other                                                                                                                                      | 8         | A                |
| 8486206010 | Direct write-on-semiconductor wafer apparatus                                                                                              | 0         | A                |
| 8486206020 | Step and repeat aligners                                                                                                                   | 0         | A                |
| 8486206091 | Laser operated apparatus                                                                                                                   | 0         | A                |
| 8486206099 | Other                                                                                                                                      | 0         | A                |
| 8486207000 | Apparatus for wet etching, developing, stripping or cleaning semiconductor wafers                                                          | 0         | A                |
| 8486208110 | Laser cutters for cutting contacting tracks in semiconductor materials                                                                     | 0         | A                |
| 8486208120 | Machines for working any material by removal of material in the production of semiconductor wafers                                         | 0         | A                |
| 8486208190 | Other                                                                                                                                      | 8         | A                |
| 8486208410 | For dry-etching patterns on semiconductor materials                                                                                        | 0         | A                |
| 8486208420 | Apparatus for stripping or cleaning semiconductor wafers                                                                                   | 0         | A                |
| 8486208490 | Other                                                                                                                                      | 8         | A                |
| 8486209110 | Spraying appliances for etching, stripping or cleaning semiconductor wafers                                                                | 0         | A                |
| 8486209120 | Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process | 0         | A                |
| 8486209190 | Other                                                                                                                                      | 0         | A                |
| 8486209200 | Machines of coating and developing or stabilizing photoresist                                                                              | 0         | A                |
| 8486209310 | Grinding or polishing machines for processing of semiconductor wafer, including lapping machines                                           | 0         | A                |



| HSK 2015   | Description                                                                                             | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8486209321 | Laser operated apparatus                                                                                | 0         | A                |
| 8486209329 | Other                                                                                                   | 0         | A                |
| 8486209390 | Other                                                                                                   | 8         | A                |
| 8486209400 | Machine for washing wafers, carrier or tube                                                             | 0         | A                |
| 8486209500 | Machine for mounting tape on semiconductor wafers                                                       | 0         | A                |
| 8486209600 | Machine for sawing semiconductor wafer into chips                                                       | 0         | A                |
| 8486209900 | Other                                                                                                   | 8         | A                |
| 8486301000 | Apparatus for wet etching, developing, stripping or cleaning                                            | 0         | A                |
| 8486302000 | Apparatus for the projection or drawing of circuit patterns on sensitised flat panel display substrates | 0         | A                |
| 8486303010 | Operated by laser or other light or photon beam processes                                               | 8         | A                |
| 8486303020 | Operated by ultrasonic processes                                                                        | 8         | A                |
| 8486303030 | Operated by electro-discharge processes                                                                 | 8         | A                |
| 8486303042 | Dry etchers for manufacturing organic light emitting diodes(OLED)                                       | 5         | A                |
| 8486303043 | Other dry etchers                                                                                       | 8         | A                |
| 8486303049 | Other                                                                                                   | 8         | A                |
| 8486304010 | Grinding or polishing machines                                                                          | 8         | A                |
| 8486304090 | Other                                                                                                   | 8         | A                |
| 8486305011 | For manufacturing organic light emitting diodes(OLED)                                                   | 5         | A                |
| 8486305019 | Other                                                                                                   | 8         | A                |
| 8486305020 | Coating and developing machines                                                                         | 8         | A                |
| 8486305041 | Operated by physical method                                                                             | 5         | A                |
| 8486305042 | Operated by chemical method                                                                             | 5         | A                |
| 8486305049 | Other                                                                                                   | 8         | A                |
| 8486305051 | Operated by physical method                                                                             | 8         | A                |
| 8486305052 | Operated by chemical method                                                                             | 8         | A                |
| 8486305059 | Other                                                                                                   | 8         | A                |
| 8486306010 | Seal, Short, Spacer or Liquid crystal dispenser                                                         | 8         | A                |
| 8486306020 | Scribing machines                                                                                       | 8         | A                |
| 8486306030 | Panel assembler                                                                                         | 8         | A                |
| 8486306090 | Other                                                                                                   | 8         | A                |
| 8486307000 | Centrifuges, including centrifugal dryers                                                               | 8         | A                |

| HSK 2015   | Description                                                                                                                                                               | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8486308000 | Mechanical appliances for projecting, dispersing or spraying liquids or powders                                                                                           | 8         | A                |
| 8486309020 | Robots for making flat panel displays                                                                                                                                     | 8         | A                |
| 8486309090 | Other                                                                                                                                                                     | 8         | A                |
| 8486401010 | Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates                                                            | 0         | A                |
| 8486401020 | Focused ionic-beam milling machines for removing or repairing mask and reticle                                                                                            | 0         | A                |
| 8486401030 | Machines of coating and developing or stabilizing photoresist                                                                                                             | 0         | A                |
| 8486401040 | Machines and apparatus for etching, cleaning or stripping mask and reticle                                                                                                | 8         | A                |
| 8486401090 | Other                                                                                                                                                                     | 8         | A                |
| 8486402010 | Die attach apparatus, tape automated bonders, and wire bonders for assembly of semiconductors                                                                             | 0         | A                |
| 8486402020 | Machines for inserting or removing semiconductor devices                                                                                                                  | 8         | A                |
| 8486402031 | Encapsulation equipment for assembly of semiconductors                                                                                                                    | 0         | A                |
| 8486402039 | Other                                                                                                                                                                     | 8         | A                |
| 8486402040 | Machines to attach solder ball on semiconductor circuit board or ceramic board                                                                                            | 3         | A                |
| 8486402050 | Apparatus designed to bond or detach wafer on ceramic block                                                                                                               | 8         | A                |
| 8486402070 | Moulds for rubber or plastics of injection or compression types                                                                                                           | 0         | A                |
| 8486402080 | Machines for bonding semiconductor die, washing wafers, carrier or tube                                                                                                   | 0         | A                |
| 8486402091 | Machine-tools (including presses) for working metal by bending, folding, straightening, flattening, for semiconductor leads, whether or not numerically controlled        | 0         | A                |
| 8486402092 | Machine-tools (including presses) for working metal by bending, folding, straightening, flattening, other than semiconductor leads, whether or not numerically controlled | 8         | A                |
| 8486402093 | Machines for forming connections(bump) on an entire wafer before dicing                                                                                                   | 8         | A                |
| 8486402094 | Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor                                                                             | 0         | A                |

| HSK 2015   | Description                                                                                                                                                                                                                                                                                                                                                                                | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
|            | packages prior to the electroplating process, for projecting, dispersing or spraying liquids or powders                                                                                                                                                                                                                                                                                    |           |                  |
| 8486402095 | Resistance heated electric furnaces and ovens                                                                                                                                                                                                                                                                                                                                              | 0         | A                |
| 8486402099 | Other                                                                                                                                                                                                                                                                                                                                                                                      | 8         | A                |
| 8486403010 | Automated machines and apparatus for transport, handling and storage of semiconductor wafers, wafer cassettes, boxes and other material for semiconductor devices                                                                                                                                                                                                                          | 0         | A                |
| 8486403090 | Other                                                                                                                                                                                                                                                                                                                                                                                      | 0         | A                |
| 8486901010 | Of subheading 8486.10.1000, 8486.10.2000, 8486.10.3010, 8486.10.3020, 8486.10.4011, 8486.10.4021, 8486.10.5010, 8486.10.5020 or 8486.10.5030                                                                                                                                                                                                                                               | 0         | A                |
| 8486901020 | Of subheading 8486.10.3090, 8486.10.4019, 8486.10.4029 or 8486.10.9000                                                                                                                                                                                                                                                                                                                     | 8         | A                |
| 8486902010 | Of subheading 8486.20.1000, 8486.20.2100, 8486.20.2210, 8486.20.2310, 8486.20.2390, 8486.20.3000, 8486.20.4000, 8486.20.5110, 8486.20.5910, 8486.20.6010, 8486.20.6020, 8486.20.6090, 8486.20.7000, 8486.20.8110, 8486.20.8120, 8486.20.8410, 8486.20.8420, 8486.20.9110, 8486.20.9120, 8486.20.9190, 8486.20.9200, 8486.20.9310, 8486.20.9320, 8486.20.9400, 8486.20.9500 or 8486.20.9600 | 0         | A                |
| 8486902020 | Of subheading 8486.20.2290, 8486.20.5190, 8486.20.5990, 8486.20.8190, 8486.20.8490, 8486.20.9390 or 8486.20.9900                                                                                                                                                                                                                                                                           | 8         | A                |
| 8486903010 | Of subheading 8486.30.1000 or 8486.30.2000                                                                                                                                                                                                                                                                                                                                                 | 0         | A                |
| 8486903020 | Of subheading 8486.30.3010, 8486.30.3020, 8486.30.3030, 8486.30.3042, 8486.30.3043, 8486.30.3049, 8486.30.4010, 8486.30.4090, 8486.30.6020, 8486.30.7000, 8486.30.8000, 8486.30.9020 or 8486.30.9090                                                                                                                                                                                       | 8         | A                |
| 8486903030 | Of subheading 8486.30.5011, 8486.30.5019, 8486.30.5020, 8486.30.5041, 8486.30.5042, 8486.30.5049, 8486.30.5051, 8486.30.5052, 8486.30.5059, 8486.30.6010, 8486.30.6030, or 8486.30.6090                                                                                                                                                                                                    | 8         | A                |

| HSK 2015   | Description                                                                                                                                                                          | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8486904010 | Of subheading 8486.40.1010, 8486.40.1020, 8486.40.1030, 8486.40.2010, 8486.40.2031, 8486.40.2070, 8486.40.2080, 8486.40.2091, 8486.40.2094, 8486.40.2095, 8486.40.3010, 8486.40.3090 | 0         | A                |
| 8486904020 | Of subheading 8486.40.1040, 8486.40.1090, 8486.40.2020, 8486.40.2039, 8486.40.2040, 8486.40.2050, 8486.40.2092, 8486.40.2093, 8486.40.2099                                           | 8         | A                |
| 8487100000 | Ships' or boats' propellers and blades therefor                                                                                                                                      | 8         | A                |
| 8487901000 | For vehicles of Chapter 87                                                                                                                                                           | 8         | A                |
| 8487909010 | Oil seal rings                                                                                                                                                                       | 8         | A                |
| 8487909090 | Other                                                                                                                                                                                | 8         | A                |
| 8501101000 | DC motors                                                                                                                                                                            | 8         | B                |
| 8501102000 | AC motors                                                                                                                                                                            | 8         | A                |
| 8501103000 | Universal AC/DC motors                                                                                                                                                               | 8         | A                |
| 8501201000 | Of an output exceeding 37.5 W, but not exceeding 100 W                                                                                                                               | 8         | A                |
| 8501202000 | Of an output exceeding 100 W, but not exceeding 750 W                                                                                                                                | 8         | A                |
| 8501203000 | Of an output exceeding 750 W                                                                                                                                                         | 8         | A                |
| 8501311010 | Of an output not exceeding 100 W                                                                                                                                                     | 8         | A                |
| 8501311090 | Other                                                                                                                                                                                | 8         | A                |
| 8501312000 | DC generators                                                                                                                                                                        | 8         | A                |
| 8501321000 | DC motors                                                                                                                                                                            | 8         | A                |
| 8501322000 | DC generators                                                                                                                                                                        | 8         | A                |
| 8501331000 | DC motors                                                                                                                                                                            | 8         | B                |
| 8501332000 | DC generators                                                                                                                                                                        | 8         | A                |
| 8501341000 | DC motors                                                                                                                                                                            | 8         | A                |
| 8501342000 | DC generators                                                                                                                                                                        | 8         | A                |
| 8501401000 | Of an output not exceeding 100 W                                                                                                                                                     | 8         | A                |
| 8501402000 | Of an output exceeding 100 W but not exceeding 750 W                                                                                                                                 | 8         | A                |
| 8501403000 | Of an output exceeding 750 W but not exceeding 75 kW                                                                                                                                 | 8         | A                |
| 8501404000 | Of an output exceeding 75 kW                                                                                                                                                         | 8         | A                |
| 8501510000 | Of an output not exceeding 750 W                                                                                                                                                     | 8         | A                |
| 8501520000 | Of an output exceeding 750 W but not exceeding 75 kW                                                                                                                                 | 8         | A                |
| 8501531000 | Of an output not exceeding 375 kW                                                                                                                                                    | 8         | B                |
| 8501532000 | Of an output exceeding 375 kW but not exceeding 1500 kW                                                                                                                              | 8         | B                |

| <b>HSK 2015</b> | <b>Description</b>                                        | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|-----------------------------------------------------------|------------------|-------------------------|
| 8501534000      | Of an output exceeding 1500 kW                            | 8                | A                       |
| 8501611000      | Of an output not exceeding 750 VA                         | 8                | A                       |
| 8501612000      | Of an output exceeding 750 VA but not exceeding 75 kVA    | 8                | A                       |
| 8501620000      | Of an output exceeding 75 kVA but not exceeding 375 kVA   | 8                | A                       |
| 8501631000      | Not less than an output equivalent to 400 kW              | 0                | A                       |
| 8501639000      | Other                                                     | 8                | A                       |
| 8501640000      | Of an output exceeding 750 kVA                            | 0                | A                       |
| 8502111000      | Of an output not exceeding 750 VA                         | 8                | A                       |
| 8502112000      | Of an output exceeding 750 VA but not exceeding 75 kVA    | 8                | A                       |
| 8502120000      | Of an output exceeding 75 kVA but not exceeding 375 kVA   | 8                | A                       |
| 8502131010      | Not less than an output equivalent to 400 kW              | 0                | A                       |
| 8502131090      | Other                                                     | 8                | A                       |
| 8502132000      | Of an output exceeding 750 kVA but not exceeding 3500 kVA | 0                | A                       |
| 8502134000      | Of an output exceeding 3500 kVA                           | 0                | A                       |
| 8502201000      | Of an output not exceeding 75 kVA                         | 8                | A                       |
| 8502202000      | Of an output exceeding 75 kVA but not exceeding 375 kVA   | 8                | A                       |
| 8502203010      | Not less than an output equivalent to 400 kW              | 0                | A                       |
| 8502203090      | Other                                                     | 8                | A                       |
| 8502204000      | Of an output exceeding 750 kVA                            | 0                | A                       |
| 8502311000      | Of an output not exceeding 75 kVA                         | 8                | A                       |
| 8502312000      | Of an output exceeding 75 kVA but not exceeding 375 kVA   | 8                | A                       |
| 8502313000      | Of an output exceeding 375 kVA but not exceeding 750 kVA  | 8                | A                       |
| 8502314000      | Of an output exceeding 750 kVA                            | 8                | A                       |
| 8502391000      | Of an output not exceeding 75 kVA                         | 8                | A                       |
| 8502392000      | Of an output exceeding 75 kVA but not exceeding 375 kVA   | 8                | A                       |
| 8502393000      | Of an output exceeding 375 kVA but not exceeding 750 kVA  | 8                | A                       |
| 8502394000      | Of an output exceeding 750 kVA                            | 8                | A                       |
| 8502400000      | Electric rotary converters                                | 8                | A                       |
| 8503001000      | Of motors                                                 | 8                | A                       |
| 8503002010      | For wind-powered generators                               | 5                | A                       |
| 8503002090      | Other                                                     | 8                | A                       |
| 8503003000      | Of rotary converters                                      | 8                | A                       |

| <b>HSK 2015</b> | <b>Description</b>                                                                | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|-----------------------------------------------------------------------------------|------------------|-------------------------|
| 8504101010      | Rated at not more than 1 A                                                        | 8                | A                       |
| 8504101020      | Rated at more than 1 A but not more than 20 A                                     | 8                | A                       |
| 8504102000      | Rated at more than 20 A but not more than 60 A                                    | 8                | A                       |
| 8504103000      | Rated at more than 60 A                                                           | 8                | A                       |
| 8504211000      | Instrument transformers                                                           | 8                | A                       |
| 8504219010      | Having a power handling capacity not exceeding 100 kVA                            | 8                | A                       |
| 8504219020      | Having a power handling capacity exceeding 100 kVA but not exceeding 650 kVA      | 8                | A                       |
| 8504221000      | Instrument transformers                                                           | 8                | A                       |
| 8504229010      | Having a power handling capacity exceeding 650 kVA but not exceeding 1,000 kVA    | 8                | A                       |
| 8504229020      | Having a power handling capacity exceeding 1,000 kVA but not exceeding 5,000 kVA  | 8                | A                       |
| 8504229030      | Having a power handling capacity exceeding 5,000 kVA but not exceeding 10,000 kVA | 8                | A                       |
| 8504230000      | Having a power handling capacity exceeding 10,000 kVA                             | 8                | A                       |
| 8504311000      | Instrument transformers                                                           | 8                | A                       |
| 8504312000      | Voltage regulators                                                                | 8                | A                       |
| 8504319010      | Having a power handling capacity not exceeding 100 VA                             | 8                | A                       |
| 8504319020      | Having a power handling capacity exceeding 100 VA but not exceeding 500 VA        | 8                | A                       |
| 8504319040      | Having a power handling capacity exceeding 500 VA but not exceeding 1 kVA         | 8                | A                       |
| 8504321000      | Instrument transformers                                                           | 8                | A                       |
| 8504322000      | Voltage regulators                                                                | 8                | A                       |
| 8504329010      | Having a power handling capacity exceeding 1 kVA but not exceeding 5 kVA          | 8                | A                       |
| 8504329020      | Having a power handling capacity exceeding 5 kVA but not exceeding 16 kVA         | 8                | A                       |
| 8504331000      | Instrument transformers                                                           | 8                | A                       |
| 8504332000      | Voltage regulators                                                                | 8                | A                       |
| 8504339010      | Having a power handling capacity exceeding 16 kVA but not exceeding 30 kVA        | 8                | A                       |
| 8504339020      | Having a power handling capacity exceeding 30 kVA but not exceeding 100 kVA       | 8                | A                       |

| HSK 2015   | Description                                                                               | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------|-----------|------------------|
| 8504339040 | Having a power handling capacity exceeding 100 kVA but not exceeding 500 kVA              | 8         | A                |
| 8504341000 | Instrument transformers                                                                   | 8         | A                |
| 8504342000 | Voltage regulators                                                                        | 8         | A                |
| 8504349010 | Having a power handling capacity exceeding 500 kVA but not exceeding 2,000 kVA            | 8         | A                |
| 8504349030 | Having a power handling capacity exceeding 2,000 kVA                                      | 8         | A                |
| 8504401010 | For automatic data processing machines and units thereof, and telecommunication apparatus | 0         | A                |
| 8504401090 | Other                                                                                     | 8         | A                |
| 8504402011 | For automatic data processing machines and units thereof, and telecommunication apparatus | 0         | A                |
| 8504402019 | Other                                                                                     | 8         | A                |
| 8504402091 | For automatic data processing machines and units thereof, and telecommunication apparatus | 0         | A                |
| 8504402099 | Other                                                                                     | 8         | A                |
| 8504403010 | For automatic data processing machines and units thereof, and telecommunication apparatus | 0         | A                |
| 8504403090 | Other                                                                                     | 8         | A                |
| 8504404010 | For automatic data processing machines and units thereof, and telecommunication apparatus | 0         | A                |
| 8504404090 | Other                                                                                     | 8         | A                |
| 8504405010 | For automatic data processing machines and units thereof, and telecommunication apparatus | 0         | A                |
| 8504405090 | Other                                                                                     | 8         | A                |
| 8504409011 | For automatic data processing machines                                                    | 0         | A                |
| 8504409019 | Other                                                                                     | 0         | A                |
| 8504409091 | For telecommunication apparatus                                                           | 0         | A                |
| 8504409099 | Other                                                                                     | 8         | A                |
| 8504501010 | For automatic data processing machines and units thereof, and telecommunication apparatus | 0         | A                |
| 8504501090 | Other                                                                                     | 8         | A                |
| 8504502010 | For automatic data processing machines and units thereof, and telecommunication apparatus | 0         | A                |
| 8504502090 | Other                                                                                     | 8         | A                |

| HSK 2015   | Description                                                                                                                                                                                                              | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8504509010 | For automatic data processing machines and units thereof, and telecommunication apparatus                                                                                                                                | 0         | A                |
| 8504509090 | Other                                                                                                                                                                                                                    | 8         | A                |
| 8504901000 | PCA(printed circuit assemblies) of subheadings 8504.40, 8504.50 which consist of one or more printed circuits of heading 85.34, for automatic data processing machines and units thereof and telecommunication apparatus | 0         | A                |
| 8504909000 | Other                                                                                                                                                                                                                    | 8         | A                |
| 8505111000 | Of alnico                                                                                                                                                                                                                | 8         | A                |
| 8505119000 | Other                                                                                                                                                                                                                    | 8         | A                |
| 8505191000 | Of iron oxide                                                                                                                                                                                                            | 8         | A                |
| 8505199000 | Other                                                                                                                                                                                                                    | 8         | A                |
| 8505200000 | Electro-magnetic couplings, clutches and brakes                                                                                                                                                                          | 8         | A                |
| 8505901000 | Electro-magnets                                                                                                                                                                                                          | 8         | A                |
| 8505902000 | Electro-magnetic or permanent magnet chucks, clamps, vices and similar work holders                                                                                                                                      | 8         | A                |
| 8505903000 | Electro-magnetic lifting heads                                                                                                                                                                                           | 8         | A                |
| 8505909000 | Parts                                                                                                                                                                                                                    | 8         | A                |
| 8506101000 | Manganese batteries                                                                                                                                                                                                      | 13        | A                |
| 8506102000 | Alkali manganese batteries                                                                                                                                                                                               | 13        | A                |
| 8506109000 | Other                                                                                                                                                                                                                    | 8         | A                |
| 8506300000 | Mercuric oxide                                                                                                                                                                                                           | 8         | A                |
| 8506400000 | Silver oxide                                                                                                                                                                                                             | 8         | A                |
| 8506500000 | Lithium                                                                                                                                                                                                                  | 8         | A                |
| 8506600000 | Air-Zinc                                                                                                                                                                                                                 | 8         | A                |
| 8506801000 | Zinc oxide                                                                                                                                                                                                               | 8         | A                |
| 8506809000 | Other                                                                                                                                                                                                                    | 8         | A                |
| 8506900000 | Parts                                                                                                                                                                                                                    | 8         | A                |
| 8507100000 | Lead-acid, of a kind used for starting piston engines                                                                                                                                                                    | 8         | A                |
| 8507200000 | Other lead-acid accumulators                                                                                                                                                                                             | 8         | A                |
| 8507300000 | Nickel-cadmium                                                                                                                                                                                                           | 8         | A                |
| 8507400000 | Nickel-iron                                                                                                                                                                                                              | 8         | A                |
| 8507500000 | Nickel-metal hydride                                                                                                                                                                                                     | 8         | A                |
| 8507600000 | Lithium-ion                                                                                                                                                                                                              | 8         | A                |
| 8507803000 | Lithium polymer                                                                                                                                                                                                          | 8         | A                |
| 8507809000 | Other                                                                                                                                                                                                                    | 8         | A                |



| <b>HSK 2015</b> | <b>Description</b>                                            | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|---------------------------------------------------------------|------------------|-------------------------|
| 8507901000      | Seperators                                                    | 8                | A                       |
| 8507909000      | Other                                                         | 8                | A                       |
| 8508111000      | Of robot type                                                 | 8                | A                       |
| 8508119000      | Other                                                         | 8                | A                       |
| 8508192000      | Of robot type                                                 | 8                | A                       |
| 8508199000      | Other                                                         | 8                | A                       |
| 8508600000      | Other vacuum cleaners                                         | 8                | A                       |
| 8508701000      | Of subheading 8508.11.9000                                    | 8                | A                       |
| 8508702000      | Of subheading 8508.19.9000 or 8508.60.0000                    | 8                | A                       |
| 8508703000      | Of subheading 8508.11.1000 or 8508.19.2000                    | 8                | A                       |
| 8509400000      | Food grinders and mixers; fruit or vegetable juice extractors | 8                | A                       |
| 8509801000      | Coffee grinders                                               | 8                | A                       |
| 8509802000      | Ice grinders                                                  | 8                | A                       |
| 8509803000      | Floor polishers                                               | 8                | A                       |
| 8509804000      | Kitchen waste disposers                                       | 8                | A                       |
| 8509809000      | Other                                                         | 8                | A                       |
| 8509900000      | Parts                                                         | 8                | A                       |
| 8510100000      | Shavers                                                       | 8                | A                       |
| 8510200000      | Hair clippers                                                 | 8                | A                       |
| 8510300000      | Hair-removing appliances                                      | 8                | A                       |
| 8510901000      | Of shavers                                                    | 8                | A                       |
| 8510902000      | Of hair clippers                                              | 8                | A                       |
| 8510903000      | Of hair-removing appliances                                   | 8                | A                       |
| 8511101000      | For aircrafts                                                 | 3                | A                       |
| 8511109000      | Other                                                         | 8                | A                       |
| 8511201000      | For aircrafts                                                 | 3                | A                       |
| 8511209000      | Other                                                         | 8                | A                       |
| 8511301000      | For aircrafts                                                 | 3                | A                       |
| 8511309000      | Other                                                         | 8                | A                       |
| 8511401000      | For aircrafts                                                 | 3                | A                       |
| 8511409000      | Other                                                         | 8                | A                       |
| 8511501000      | For aircrafts                                                 | 3                | A                       |
| 8511509000      | Other                                                         | 8                | A                       |
| 8511801000      | For aircraft                                                  | 3                | A                       |
| 8511809000      | Other                                                         | 8                | A                       |
| 8511901000      | For aircraft                                                  | 3                | A                       |

| HSK 2015   | Description                                    | Base Rate | Staging Category |
|------------|------------------------------------------------|-----------|------------------|
| 8511909000 | Other                                          | 8         | A                |
| 8512101000 | Of light-emitting diode (LED)                  | 8         | A                |
| 8512109000 | Other                                          | 8         | A                |
| 8512201010 | Of light-emitting diode (LED)                  | 8         | A                |
| 8512201090 | Other                                          | 8         | A                |
| 8512202010 | Of light-emitting diode (LED)                  | 8         | A                |
| 8512202090 | Other                                          | 8         | A                |
| 8512300000 | Sound signalling equipment                     | 8         | A                |
| 8512400000 | Windscreen wipers, defrosters and demisters    | 8         | A                |
| 8512900000 | Parts                                          | 8         | A                |
| 8513101000 | Safety lamps of a kind used in mining          | 8         | A                |
| 8513102010 | Of light-emitting diode (LED)                  | 8         | A                |
| 8513102090 | Other                                          | 8         | A                |
| 8513109010 | Of light-emitting diode (LED)                  | 8         | A                |
| 8513109090 | Other                                          | 8         | A                |
| 8513900000 | Parts                                          | 8         | A                |
| 8514101000 | For laboratory                                 | 8         | A                |
| 8514102000 | For metal industry                             | 8         | A                |
| 8514103000 | For food industry                              | 8         | A                |
| 8514109000 | Other                                          | 8         | A                |
| 8514201000 | For laboratory                                 | 8         | A                |
| 8514202000 | For metal industry                             | 8         | A                |
| 8514203000 | For food industry                              | 8         | A                |
| 8514209000 | Other                                          | 8         | A                |
| 8514300000 | Other furnaces and ovens                       | 8         | A                |
| 8514401000 | For the purpose of semiconductor manufacturing | 0         | A                |
| 8514409000 | Other                                          | 8         | A                |
| 8514901000 | For the purpose of semiconductor manufacturing | 0         | A                |
| 8514909000 | Other                                          | 8         | A                |
| 8515110000 | Soldering irons and guns                       | 8         | A                |
| 8515190000 | Other                                          | 8         | A                |
| 8515211010 | Of robot type                                  | 8         | A                |
| 8515211090 | Other                                          | 8         | A                |
| 8515212010 | Of robot type                                  | 8         | A                |
| 8515212090 | Other                                          | 8         | A                |

| <b>HSK 2015</b> | <b>Description</b>                                                    | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|-----------------------------------------------------------------------|------------------|-------------------------|
| 8515213010      | Of robot type                                                         | 8                | A                       |
| 8515213090      | Other                                                                 | 8                | A                       |
| 8515219010      | Of robot type                                                         | 8                | A                       |
| 8515219090      | Other                                                                 | 8                | A                       |
| 8515291000      | Spot welders                                                          | 8                | A                       |
| 8515292000      | Seam welders                                                          | 8                | A                       |
| 8515293000      | Butt welders                                                          | 8                | A                       |
| 8515299000      | Other                                                                 | 8                | A                       |
| 8515311010      | Of robot type                                                         | 8                | A                       |
| 8515311090      | Other                                                                 | 8                | A                       |
| 8515319010      | Of robot type                                                         | 8                | A                       |
| 8515319090      | Other                                                                 | 8                | A                       |
| 8515391000      | AC arc welding machines and apparatus                                 | 8                | A                       |
| 8515399000      | Other                                                                 | 8                | A                       |
| 8515801000      | Ultrasonic machines                                                   | 8                | A                       |
| 8515802000      | Electron beam machines                                                | 8                | A                       |
| 8515803000      | Laser operated machines                                               | 8                | A                       |
| 8515809000      | Other                                                                 | 8                | A                       |
| 8515901010      | Of a laser operated welder                                            | 8                | A                       |
| 8515901090      | Other                                                                 | 8                | A                       |
| 8515909000      | Other                                                                 | 8                | A                       |
| 8516100000      | Electric instantaneous or storage water heaters and immersion heaters | 8                | A                       |
| 8516210000      | Storage heating radiators                                             | 8                | A                       |
| 8516290000      | Other                                                                 | 8                | A                       |
| 8516310000      | Hair dryers                                                           | 8                | A                       |
| 8516320000      | Other hair-dressing apparatus                                         | 8                | A                       |
| 8516330000      | Hand-drying apparatus                                                 | 8                | A                       |
| 8516400000      | Electric smoothing irons                                              | 8                | A                       |
| 8516500000      | Microwave ovens                                                       | 8                | A                       |
| 8516601000      | Electrical ovens                                                      | 8                | A                       |
| 8516602000      | Electric rice cookers(including with constant warming function)       | 8                | A                       |
| 8516609000      | Other                                                                 | 8                | A                       |
| 8516710000      | Coffee or tea makers                                                  | 8                | A                       |
| 8516720000      | Toasters                                                              | 8                | A                       |
| 8516791000      | Electric jar                                                          | 8                | A                       |

| <b>HSK 2015</b> | <b>Description</b>                             | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|------------------------------------------------|------------------|-------------------------|
| 8516799000      | Other                                          | 8                | A                       |
| 8516800000      | Electric heating resistors                     | 8                | A                       |
| 8516900000      | Parts                                          | 8                | A                       |
| 8517110000      | Line telephone sets with cordless handsets     | 0                | A                       |
| 8517121010      | With digital broadcasting receiver             | 0                | A                       |
| 8517121090      | Other                                          | 0                | A                       |
| 8517122010      | With digital broadcasting receiver             | 0                | A                       |
| 8517122090      | Other                                          | 0                | A                       |
| 8517123010      | With digital broadcasting receiver             | 0                | A                       |
| 8517123090      | Other                                          | 0                | A                       |
| 8517124010      | With digital broadcasting receiver             | 0                | A                       |
| 8517124090      | Other                                          | 0                | A                       |
| 8517129010      | With digital broadcasting receiver             | 0                | A                       |
| 8517129090      | Other                                          | 0                | A                       |
| 8517181000      | Of push button type                            | 0                | A                       |
| 8517189000      | Other                                          | 0                | A                       |
| 8517611000      | Base stations transceiver                      | 0                | A                       |
| 8517619000      | Other                                          | 0                | A                       |
| 8517621000      | Teleprinters                                   | 0                | A                       |
| 8517622010      | For public exchange                            | 0                | A                       |
| 8517622020      | For private exchange                           | 0                | A                       |
| 8517622090      | Other                                          | 0                | A                       |
| 8517623110      | Terminal equipment                             | 0                | A                       |
| 8517623120      | Repeater                                       | 0                | A                       |
| 8517623190      | Other                                          | 0                | A                       |
| 8517623210      | Terminal equipment                             | 0                | A                       |
| 8517623220      | Repeater                                       | 0                | A                       |
| 8517623290      | Other                                          | 0                | A                       |
| 8517623310      | Optical repeater                               | 0                | A                       |
| 8517623320      | Optical terminal equipment                     | 0                | A                       |
| 8517623390      | Other                                          | 0                | A                       |
| 8517623410      | Analog to digital, digital to analog converter | 0                | A                       |
| 8517623420      | Codec (coder and decoder )                     | 0                | A                       |
| 8517623430      | Modem (including modem card)                   | 0                | A                       |
| 8517623490      | Other                                          | 0                | A                       |
| 8517623510      | FDM (frequency division modulation) type       | 0                | A                       |

| HSK 2015   | Description                                                                         | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------|-----------|------------------|
| 8517623520 | TDM (time division modulation) type                                                 | 0         | A                |
| 8517623590 | Other                                                                               | 0         | A                |
| 8517623900 | Other                                                                               | 0         | A                |
| 8517624010 | Key-phone                                                                           | 0         | A                |
| 8517624020 | Picture telegraphic apparatus                                                       | 0         | A                |
| 8517624090 | Other                                                                               | 0         | A                |
| 8517625000 | Transmission apparatus for radio-telephony, radio-telegraphy                        | 0         | A                |
| 8517626010 | Printing telegraphic apparatus                                                      | 0         | A                |
| 8517626020 | Picture telegraphic apparatus                                                       | 0         | A                |
| 8517626031 | Walkie-talkie sets                                                                  | 0         | A                |
| 8517626039 | Other                                                                               | 0         | A                |
| 8517626040 | Facsimile transmission equipments                                                   | 0         | A                |
| 8517626050 | Switching apparatus for radio telecommunication                                     | 0         | A                |
| 8517626060 | Repeater for radio telecommunication                                                | 0         | A                |
| 8517626090 | Other                                                                               | 0         | A                |
| 8517627000 | Other units of automatic data processing machines                                   | 0         | A                |
| 8517629000 | Other                                                                               | 0         | A                |
| 8517691100 | HF (high frequency), MF (medium frequency) or LF(low frequency) receiving apparatus | 8         | A                |
| 8517691211 | Portable receivers for calling alerting or paging                                   | 0         | A                |
| 8517691219 | Other                                                                               | 8         | A                |
| 8517691290 | Other                                                                               | 8         | A                |
| 8517691900 | Other                                                                               | 8         | A                |
| 8517692000 | Videophones                                                                         | 0         | A                |
| 8517699000 | Other                                                                               | 0         | A                |
| 8517701010 | Of line telephone sets                                                              | 0         | A                |
| 8517701021 | Key pads                                                                            | 0         | A                |
| 8517701022 | Cases                                                                               | 0         | A                |
| 8517701029 | Other                                                                               | 0         | A                |
| 8517701090 | Other                                                                               | 0         | A                |
| 8517702000 | Of subheading 8517.61                                                               | 0         | A                |
| 8517703010 | Of teleprinters                                                                     | 0         | A                |
| 8517703021 | Of public exchange                                                                  | 0         | A                |
| 8517703022 | Of private exchange                                                                 | 0         | A                |
| 8517703029 | Other                                                                               | 0         | A                |

| HSK 2015   | Description                                                                                                                                               | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8517703031 | Of co-axial cable carrier equipment                                                                                                                       | 0         | A                |
| 8517703032 | Of optical fibre transmission system                                                                                                                      | 0         | A                |
| 8517703039 | Other                                                                                                                                                     | 0         | A                |
| 8517703041 | Of picture telegraphic apparatus                                                                                                                          | 0         | A                |
| 8517703049 | Other                                                                                                                                                     | 0         | A                |
| 8517703050 | Of transmission apparatus for radio-telephony, radio-telegraphy                                                                                           | 0         | A                |
| 8517703060 | Transmission apparatus incorporating reception apparatus for radio-telephony, radio-telegraphy other than subheading 8517.70.10                           | 0         | A                |
| 8517703070 | Other units of automatic data processing machines                                                                                                         | 0         | A                |
| 8517703090 | Other                                                                                                                                                     | 0         | A                |
| 8517704011 | Of portable receiver for calling, alerting or paging                                                                                                      | 0         | A                |
| 8517704019 | Other                                                                                                                                                     | 8         | A                |
| 8517704020 | Of videophones                                                                                                                                            | 0         | A                |
| 8517704090 | Other                                                                                                                                                     | 8         | A                |
| 8518101000 | Microphones having a frequency range of 300 Hz to 3.4KHz with a diameter of not exceeding 10mm and a height not exceeding 3 mm, for telecommunication use | 0         | A                |
| 8518109000 | Other                                                                                                                                                     | 8         | A                |
| 8518210000 | Single loudspeakers, mounted in their enclosures                                                                                                          | 8         | A                |
| 8518220000 | Multiple loudspeakers, mounted in the same enclosure                                                                                                      | 8         | A                |
| 8518291000 | For telecommunication use, (without housing, having a frequency range of 300 Hz to 3.4 KHz with a diameter of not exceeding 50 mm)                        | 0         | A                |
| 8518299000 | Other                                                                                                                                                     | 8         | A                |
| 8518304000 | Line telephone handsets                                                                                                                                   | 0         | A                |
| 8518309000 | Other                                                                                                                                                     | 8         | A                |
| 8518400000 | Audio-frequency electric amplifiers                                                                                                                       | 8         | A                |
| 8518500000 | Electric sound amplifier sets                                                                                                                             | 8         | A                |
| 8518901000 | PCA(printed circuit assemblies) of subheadings 8518.10.1000, 8518.29.1000                                                                                 | 0         | A                |
| 8518909000 | Other                                                                                                                                                     | 8         | A                |
| 8519201000 | Coin- or disc-operated record-players, not incorporating a sound recording device                                                                         | 8         | A                |

| HSK 2015   | Description                                                                              | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------|-----------|------------------|
| 8519209000 | Other, not incorporating a sound recording device                                        | 8         | A                |
| 8519301000 | With automatic record changing mechanism                                                 | 8         | A                |
| 8519309000 | Other                                                                                    | 8         | A                |
| 8519500000 | Telephone answering machines                                                             | 0         | A                |
| 8519811000 | Transcribing machines, not incorporating a sound recording device                        | 8         | A                |
| 8519812100 | Cassette-players, as defined in Subheading Note 1 to Chapter 85                          | 8         | A                |
| 8519812210 | For vehicles                                                                             | 8         | A                |
| 8519812220 | Of portable type, other than as defined in Subheading Notes 1 to Chapter 85              | 8         | A                |
| 8519812290 | Other                                                                                    | 8         | A                |
| 8519812310 | For vehicles                                                                             | 8         | A                |
| 8519812320 | Of portable type                                                                         | 8         | A                |
| 8519812390 | Other                                                                                    | 8         | A                |
| 8519812900 | Other                                                                                    | 8         | A                |
| 8519813000 | Dictating machines not capable of operating without an external source of power          | 8         | A                |
| 8519814111 | For vehicles                                                                             | 8         | A                |
| 8519814112 | Of portable type                                                                         | 8         | A                |
| 8519814119 | Other                                                                                    | 8         | A                |
| 8519814190 | Other                                                                                    | 8         | A                |
| 8519814210 | For vehicles                                                                             | 8         | A                |
| 8519814220 | Of portable type                                                                         | 8         | A                |
| 8519814290 | Other                                                                                    | 8         | A                |
| 8519814310 | Of reel type                                                                             | 8         | A                |
| 8519814390 | Other                                                                                    | 8         | A                |
| 8519815010 | Of reel type                                                                             | 8         | A                |
| 8519815020 | Of disc type                                                                             | 8         | A                |
| 8519815030 | Cassette-type                                                                            | 8         | A                |
| 8519815090 | Other                                                                                    | 8         | A                |
| 8519819000 | Other sound recording apparatus, whether or not incorporating a sound reproducing device | 8         | A                |
| 8519891010 | Without loudspeaker                                                                      | 8         | A                |
| 8519891090 | Other                                                                                    | 8         | A                |
| 8519892000 | Transcribing machines, not incorporating a sound recording device                        | 8         | A                |

| HSK 2015   | Description                                                                                                                     | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8519893000 | Decks, whether or not incorporating a sound reproducing device                                                                  | 8         | A                |
| 8519899010 | Other sound reproducing apparatus, not incorporating a sound recording device                                                   | 8         | A                |
| 8519899020 | Other sound recording apparatus, whether or not incorporating a sound reproducing device                                        | 8         | A                |
| 8521101000 | Of a width exceeding 12.7 mm                                                                                                    | 8         | A                |
| 8521102000 | Of a width not exceeding 12.7 mm                                                                                                | 8         | A                |
| 8521901000 | Of disc type                                                                                                                    | 8         | A                |
| 8521909000 | Other                                                                                                                           | 8         | A                |
| 8522100000 | Pick-up cartridges                                                                                                              | 8         | A                |
| 8522901010 | For audio recording                                                                                                             | 8         | A                |
| 8522901020 | For video recording                                                                                                             | 8         | A                |
| 8522901090 | Other                                                                                                                           | 8         | A                |
| 8522902000 | Laser pick-up                                                                                                                   | 8         | A                |
| 8522909010 | Flat panel displays(including LCD, EL(electro luminescence), plasma and other technologies)for telephone answering machines     | 0         | A                |
| 8522909020 | PCA(printed circuit assemblies) of telephone answering machines, which consist of one or more printed circuits of heading 85.34 | 0         | A                |
| 8522909090 | Other                                                                                                                           | 8         | A                |
| 8523210000 | Cards incorporating a magnetic stripe, whether or not recording                                                                 | 8         | A                |
| 8523291110 | Of a width not exceeding 4 mm                                                                                                   | 0         | A                |
| 8523291120 | Of a width exceeding 4 mm but not exceeding 6.5 mm                                                                              | 0         | A                |
| 8523291130 | Of a width exceeding 6.5 mm                                                                                                     | 0         | A                |
| 8523291210 | Floppy discs                                                                                                                    | 0         | A                |
| 8523291290 | Other                                                                                                                           | 0         | A                |
| 8523291900 | Other                                                                                                                           | 0         | A                |
| 8523292111 | Containing computer software                                                                                                    | 0         | A                |
| 8523292119 | Other                                                                                                                           | 0         | A                |
| 8523292121 | Containing computer software                                                                                                    | 0         | A                |
| 8523292129 | Other                                                                                                                           | 0         | A                |
| 8523292131 | Containing computer software                                                                                                    | 0         | A                |
| 8523292139 | Other                                                                                                                           | 0         | A                |
| 8523292211 | Those recorded video                                                                                                            | 8         | A                |
| 8523292219 | Other                                                                                                                           | 8         | A                |



| <b>HSK 2015</b> | <b>Description</b>                                                                                                                                                                                                                           | <b>Base Rate</b>             | <b>Staging Category</b> |
|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-------------------------|
| 8523292221      | Those recorded video                                                                                                                                                                                                                         | 8                            | A                       |
| 8523292229      | Other                                                                                                                                                                                                                                        | 8                            | A                       |
| 8523292231      | Those recorded video                                                                                                                                                                                                                         | 20won/min(at standard speed) | A                       |
| 8523292239      | Other                                                                                                                                                                                                                                        | 8                            | A                       |
| 8523292911      | Containing computer software                                                                                                                                                                                                                 | 0                            | A                       |
| 8523292919      | Other                                                                                                                                                                                                                                        | 0                            | A                       |
| 8523292991      | Those recorded video                                                                                                                                                                                                                         | 8                            | A                       |
| 8523292992      | For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine | 0                            | A                       |
| 8523292999      | Other                                                                                                                                                                                                                                        | 8                            | A                       |
| 8523410000      | Unrecorded                                                                                                                                                                                                                                   | 0                            | A                       |
| 8523491011      | Containing computer software                                                                                                                                                                                                                 | 0                            | A                       |
| 8523491019      | Other                                                                                                                                                                                                                                        | 0                            | A                       |
| 8523491020      | For reproducing sound only                                                                                                                                                                                                                   | 8                            | A                       |
| 8523491031      | For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine | 0                            | A                       |
| 8523491039      | Other                                                                                                                                                                                                                                        | 8                            | A                       |
| 8523499011      | Containing computer software                                                                                                                                                                                                                 | 0                            | A                       |
| 8523499019      | Other                                                                                                                                                                                                                                        | 0                            | A                       |
| 8523499091      | Those recorded video                                                                                                                                                                                                                         | 8                            | A                       |
| 8523499092      | For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine | 0                            | A                       |
| 8523499099      | Other                                                                                                                                                                                                                                        | 8                            | A                       |
| 8523511000      | Unrecorded media                                                                                                                                                                                                                             | 0                            | A                       |
| 8523512110      | Containing computer software                                                                                                                                                                                                                 | 0                            | A                       |
| 8523512190      | Other                                                                                                                                                                                                                                        | 0                            | A                       |
| 8523512910      | Those recorded video                                                                                                                                                                                                                         | 8                            | A                       |

| HSK 2015   | Description                                                                                                                                                                                                                                  | Base Rate | Staging Category |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8523512920 | For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine | 0         | A                |
| 8523512990 | Other                                                                                                                                                                                                                                        | 8         | A                |
| 8523521000 | Cards incorporating an electronic integrated circuit and parts thereof                                                                                                                                                                       | 0         | A                |
| 8523529000 | Other and parts thereof                                                                                                                                                                                                                      | 8         | A                |
| 8523591000 | Unrecorded media                                                                                                                                                                                                                             | 0         | A                |
| 8523592110 | Containing computer software                                                                                                                                                                                                                 | 0         | A                |
| 8523592190 | Other                                                                                                                                                                                                                                        | 0         | A                |
| 8523592910 | Those recorded video                                                                                                                                                                                                                         | 8         | A                |
| 8523592920 | For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine | 0         | A                |
| 8523592990 | Other                                                                                                                                                                                                                                        | 8         | A                |
| 8523593000 | Proximity cards and tags                                                                                                                                                                                                                     | 0         | A                |
| 8523801000 | Unrecorded media                                                                                                                                                                                                                             | 0         | A                |
| 8523802100 | Gramophone records                                                                                                                                                                                                                           | 8         | A                |
| 8523802210 | Containing computer software                                                                                                                                                                                                                 | 0         | A                |
| 8523802290 | Other                                                                                                                                                                                                                                        | 0         | A                |
| 8523802910 | Those recorded video                                                                                                                                                                                                                         | 8         | A                |
| 8523802920 | For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine | 0         | A                |
| 8523802990 | Other                                                                                                                                                                                                                                        | 8         | A                |
| 8525501000 | Radio-broadcasting apparatus                                                                                                                                                                                                                 | 8         | A                |
| 8525502000 | Television transmission apparatus                                                                                                                                                                                                            | 8         | A                |
| 8525509000 | Other                                                                                                                                                                                                                                        | 8         | A                |
| 8525601000 | Radio-broadcasting apparatus                                                                                                                                                                                                                 | 0         | A                |
| 8525602000 | Television transmission apparatus                                                                                                                                                                                                            | 0         | A                |
| 8525609000 | Other                                                                                                                                                                                                                                        | 0         | A                |

| <b>HSK 2015</b> | <b>Description</b>                        | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|-------------------------------------------|------------------|-------------------------|
| 8525801010      | For video tape recorder                   | 8                | A                       |
| 8525801020      | For monitor television                    | 8                | A                       |
| 8525801090      | Other                                     | 8                | A                       |
| 8525802010      | Still image video cameras                 | 0                | A                       |
| 8525802090      | Other                                     | 0                | A                       |
| 8525803000      | Video camera recorders                    | 0                | A                       |
| 8526101000      | For aircrafts                             | 8                | A                       |
| 8526109000      | Other                                     | 8                | A                       |
| 8526911010      | For aircrafts                             | 8                | A                       |
| 8526911090      | Other                                     | 8                | A                       |
| 8526912010      | For aircrafts                             | 8                | A                       |
| 8526912090      | Other                                     | 8                | A                       |
| 8526913010      | For aircrafts                             | 8                | A                       |
| 8526913020      | For vehicles                              | 8                | A                       |
| 8526913090      | Other                                     | 8                | A                       |
| 8526914000      | Loran receivers                           | 8                | A                       |
| 8526919010      | For aircrafts                             | 8                | A                       |
| 8526919020      | For vehicles                              | 8                | A                       |
| 8526919090      | Other                                     | 8                | A                       |
| 8526920000      | Radio remote control apparatus            | 8                | A                       |
| 8527120000      | Pocket-size radio cassette-players        | 8                | A                       |
| 8527131000      | Of cassette-type                          | 8                | A                       |
| 8527132000      | Of disc type                              | 8                | A                       |
| 8527133000      | Combined with Cassette-type and disc type | 8                | A                       |
| 8527139000      | Other                                     | 8                | A                       |
| 8527190000      | Other                                     | 8                | A                       |
| 8527211000      | Of cassette-type                          | 8                | A                       |
| 8527212000      | Of disc type                              | 8                | A                       |
| 8527213000      | Combined with Cassette-type and disc type | 8                | A                       |
| 8527219000      | Other                                     | 8                | A                       |
| 8527290000      | Other                                     | 8                | A                       |
| 8527911010      | Of cassette-type                          | 8                | A                       |
| 8527911020      | Of disc type                              | 8                | A                       |
| 8527911030      | Combined with Cassette-type and disc type | 8                | A                       |
| 8527911090      | Other                                     | 8                | A                       |
| 8527919000      | Other                                     | 8                | A                       |

| HSK 2015   | Description                                                                                  | Base Rate | Staging Category |
|------------|----------------------------------------------------------------------------------------------|-----------|------------------|
| 8527920000 | Not combined with sound recording or reproducing apparatus but combined with a clock         | 8         | A                |
| 8527990000 | Other                                                                                        | 8         | A                |
| 8528410000 | Of a kind solely or principally used in an automatic data processing system of heading 84.71 | 0         | A                |
| 8528491010 | Television monitors specially manufactured for medical purpose                               | 8         | A                |
| 8528491090 | Other                                                                                        | 8         | A                |
| 8528492010 | Television monitors specially manufactured for medical purpose                               | 8         | A                |
| 8528492090 | Other                                                                                        | 8         | A                |
| 8528511000 | LCD(liquid crystal display) monitor                                                          | 0         | A                |
| 8528519000 | Other                                                                                        | 0         | A                |
| 8528591010 | Television monitors specially manufactured for medical purpose                               | 8         | A                |
| 8528591090 | Other                                                                                        | 8         | A                |
| 8528592010 | Television monitors specially manufactured for medical purpose                               | 8         | A                |
| 8528592090 | Other                                                                                        | 8         | A                |
| 8528610000 | Of a kind solely or principally used in an automatic data processing system of heading 84.71 | 0         | A                |
| 8528690000 | Other                                                                                        | 8         | A                |
| 8528711010 | Colour                                                                                       | 8         | A                |
| 8528711020 | Black and white or other monochrome                                                          | 8         | A                |
| 8528712020 | With a bilateral-communication function                                                      | 8         | A                |
| 8528712090 | Other                                                                                        | 8         | A                |
| 8528719010 | Colour                                                                                       | 8         | A                |
| 8528719020 | Black and white or other monochrome                                                          | 8         | A                |
| 8528721010 | Of analog                                                                                    | 8         | A                |
| 8528721020 | Of digital                                                                                   | 8         | A                |
| 8528722010 | Of analog                                                                                    | 8         | A                |
| 8528722020 | Of digital                                                                                   | 8         | A                |
| 8528723010 | Of analog                                                                                    | 8         | A                |
| 8528723020 | Of digital                                                                                   | 8         | A                |
| 8528724010 | Of analog                                                                                    | 8         | A                |
| 8528724020 | Of digital                                                                                   | 8         | A                |
| 8528725010 | Of analog                                                                                    | 8         | A                |
| 8528725020 | Of digital                                                                                   | 8         | A                |
| 8528729000 | Other                                                                                        | 8         | A                |

| HSK 2015   | Description                                                                                                                  | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8528731000 | Of the length of fluorescent screen of braun tube under 37 cm in diagonal line                                               | 8         | A                |
| 8528732000 | Of the length of fluorescent screen of braun tube not less than 37 cm but under 45.72 cm in diagonal line                    | 8         | A                |
| 8528733000 | Of the length of fluorescent screen of braun tube not less than 45.72 cm in diagonal line                                    | 8         | A                |
| 8528739000 | Other                                                                                                                        | 8         | A                |
| 8529101000 | For radar apparatus                                                                                                          | 8         | A                |
| 8529109100 | For radio navigational aid or radio remote control apparatus                                                                 | 8         | A                |
| 8529109210 | For receiving from satellites                                                                                                | 8         | A                |
| 8529109290 | Other                                                                                                                        | 8         | A                |
| 8529109300 | Of a kind used with apparatus for radiotelephony and radiotelegraphy                                                         | 0         | A                |
| 8529109900 | Other                                                                                                                        | 8         | A                |
| 8529901000 | Of radar apparatus                                                                                                           | 8         | A                |
| 8529909100 | Of radio navigational aid or radio remote control apparatus                                                                  | 8         | A                |
| 8529909200 | Of transmission apparatus for radio-broadcasting or television                                                               | 8         | A                |
| 8529909400 | Of radio-broadcast receivers                                                                                                 | 8         | A                |
| 8529909500 | Of television cameras                                                                                                        | 8         | B                |
| 8529909610 | Tuner for colour                                                                                                             | 8         | A                |
| 8529909620 | Tuner for black and white or monochrome                                                                                      | 8         | A                |
| 8529909630 | Screen for video projector                                                                                                   | 8         | A                |
| 8529909641 | For plasma display panel type                                                                                                | 8         | B                |
| 8529909642 | For liquid cristal display (LCD) type                                                                                        | 8         | A                |
| 8529909643 | For organic light emitting display (OLED) type                                                                               | 8         | A                |
| 8529909649 | Other                                                                                                                        | 8         | A                |
| 8529909650 | Other parts for black and white or monochrome                                                                                | 8         | A                |
| 8529909910 | Of transmission apparatus incorporating reception apparatus or digital cameras (including digital still image video cameras) | 0         | A                |
| 8529909920 | Of subheading 8528.51, 8528.41.0000 or 8528.61.0000                                                                          | 0         | A                |
| 8529909990 | Other                                                                                                                        | 8         | A                |
| 8530101010 | For ground equipment                                                                                                         | 8         | A                |
| 8530101090 | Other                                                                                                                        | 8         | A                |
| 8530109000 | Other                                                                                                                        | 8         | A                |

| HSK 2015   | Description                                                                                                                                       | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8530800000 | Other equipment                                                                                                                                   | 8         | A                |
| 8530900000 | Parts                                                                                                                                             | 8         | A                |
| 8531101000 | Burglar alarms                                                                                                                                    | 8         | A                |
| 8531102000 | Fire alarms                                                                                                                                       | 8         | A                |
| 8531103000 | Gas alarms                                                                                                                                        | 8         | A                |
| 8531104000 | Electric bells                                                                                                                                    | 8         | A                |
| 8531105000 | Sirens                                                                                                                                            | 8         | A                |
| 8531109000 | Other sound or signalling apparatus                                                                                                               | 8         | A                |
| 8531201010 | Of mobile telephones for cellular networks                                                                                                        | 0         | A                |
| 8531201090 | Other                                                                                                                                             | 0         | A                |
| 8531202000 | Indicator panels incorporating light emitting diodes (LED)                                                                                        | 0         | A                |
| 8531801010 | Of mobile telephones for cellular networks                                                                                                        | 8         | A                |
| 8531801090 | Other                                                                                                                                             | 8         | A                |
| 8531809000 | Other                                                                                                                                             | 8         | A                |
| 8531901000 | Of subheading 8531.10                                                                                                                             | 8         | A                |
| 8531902000 | Of subheading 8531.20                                                                                                                             | 0         | A                |
| 8531909000 | Other                                                                                                                                             | 8         | A                |
| 8532100000 | Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors) | 0         | A                |
| 8532210000 | Tantalum                                                                                                                                          | 0         | A                |
| 8532220000 | Aluminium electrolytic                                                                                                                            | 0         | A                |
| 8532230000 | Ceramic dielectric, single layer                                                                                                                  | 0         | A                |
| 8532240000 | Ceramic dielectric, multilayer                                                                                                                    | 0         | A                |
| 8532250000 | Dielectric of paper or plastics                                                                                                                   | 0         | A                |
| 8532290000 | Other                                                                                                                                             | 0         | A                |
| 8532301000 | Variable polyethylene capacitors                                                                                                                  | 0         | A                |
| 8532309000 | Other                                                                                                                                             | 0         | A                |
| 8532901000 | Of fixed capacitors                                                                                                                               | 0         | A                |
| 8532902000 | Of variable capacitors                                                                                                                            | 0         | A                |
| 8532909000 | Other                                                                                                                                             | 0         | A                |
| 8533100000 | Fixed carbon resistors, composition or film types                                                                                                 | 0         | A                |
| 8533211000 | Of chip-type                                                                                                                                      | 0         | A                |
| 8533219000 | Other                                                                                                                                             | 0         | A                |
| 8533291000 | Of chip-type                                                                                                                                      | 0         | A                |

| <b>HSK 2015</b> | <b>Description</b>                                                                | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|-----------------------------------------------------------------------------------|------------------|-------------------------|
| 8533299000      | Other                                                                             | 0                | A                       |
| 8533310000      | For a power handling capacity not exceeding 20 W                                  | 0                | A                       |
| 8533390000      | Other                                                                             | 0                | A                       |
| 8533401000      | Variable carbon resistors                                                         | 0                | A                       |
| 8533402000      | Thermistor                                                                        | 0                | A                       |
| 8533403000      | Varistor                                                                          | 0                | A                       |
| 8533409000      | Other                                                                             | 0                | A                       |
| 8533901000      | Of variable resistors                                                             | 0                | A                       |
| 8533909000      | Other                                                                             | 0                | A                       |
| 8534001000      | Obtained by forming with passive elements (inductances, resistors and capacitors) | 0                | A                       |
| 8534002000      | Of tape type or obtained by forming with circuits which function as lead frames   | 0                | A                       |
| 8534009000      | Other                                                                             | 0                | A                       |
| 8535100000      | Fuses                                                                             | 8                | A                       |
| 8535211000      | Rated at less than 7.25 kV                                                        | 8                | A                       |
| 8535212000      | Rated at 7.25 kV and more but less than 72.5 kV                                   | 8                | A                       |
| 8535291000      | Rated at less than 200 kV                                                         | 8                | A                       |
| 8535292000      | Rated at 200 kV and more                                                          | 8                | A                       |
| 8535301000      | Rated at less than 7.25 kV                                                        | 8                | A                       |
| 8535302000      | Rated at 7.25 kV and more but less than 72.5 kV                                   | 8                | A                       |
| 8535303000      | Rated at 72.5 kV and more but less than 200 kV                                    | 8                | A                       |
| 8535304000      | Rated at 200 kV and more                                                          | 8                | A                       |
| 8535400000      | Lightning arresters, voltage limiters and surge suppressors                       | 8                | A                       |
| 8535901000      | Connector                                                                         | 8                | A                       |
| 8535902000      | Electrical terminal                                                               | 8                | A                       |
| 8535909000      | Other                                                                             | 8                | A                       |
| 8536101000      | Of tube-type                                                                      | 8                | A                       |
| 8536109000      | Other                                                                             | 8                | A                       |
| 8536200000      | Automatic circuit breakers                                                        | 8                | A                       |
| 8536300000      | Other apparatus for protecting electrical circuits                                | 8                | A                       |
| 8536410000      | For a voltage not exceeding 60 V                                                  | 8                | A                       |
| 8536490000      | Other                                                                             | 8                | A                       |
| 8536501000      | Rotary type                                                                       | 8                | A                       |
| 8536502000      | Push-button type                                                                  | 8                | A                       |

| HSK 2015   | Description                                                                                                                         | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8536503000 | Micro-type                                                                                                                          | 8         | A                |
| 8536504000 | Of magnet switches (including magnetic contactors)                                                                                  | 8         | A                |
| 8536509010 | Electromechanical snap-action switches for a current not exceeding 11 A                                                             | 0         | A                |
| 8536509020 | Electronic AC switches consisting of optically coupled input and output circuits (Insulated thyristor AC switches)                  | 0         | A                |
| 8536509030 | Of temperature protected, consisting of a transistor and a logic chip (chip-on-chip technology) for a voltage not exceeding 1,000 V | 0         | A                |
| 8536509090 | Other                                                                                                                               | 8         | A                |
| 8536610000 | Lamp-holders                                                                                                                        | 8         | A                |
| 8536691000 | For co-axial cables and printed circuits                                                                                            | 0         | A                |
| 8536699000 | Other                                                                                                                               | 8         | B                |
| 8536701000 | Of plastics                                                                                                                         | 6.5       | B                |
| 8536702000 | Of ceramic wares for laboratory, chemical or other technical uses                                                                   | 8         | A                |
| 8536703010 | Cast, moulded, stamped or forged, but not further worked                                                                            | 0         | A                |
| 8536703090 | Other                                                                                                                               | 8         | A                |
| 8536901000 | Junction boxes                                                                                                                      | 0         | A                |
| 8536909010 | Connection and contact elements for wires or cables                                                                                 | 0         | A                |
| 8536909090 | Other                                                                                                                               | 8         | A                |
| 8537101000 | Switch boards                                                                                                                       | 8         | A                |
| 8537102000 | Control panels                                                                                                                      | 8         | A                |
| 8537109000 | Other                                                                                                                               | 8         | A                |
| 8537201000 | Switch boards                                                                                                                       | 8         | A                |
| 8537202000 | Control panels                                                                                                                      | 8         | A                |
| 8537209000 | Other                                                                                                                               | 8         | A                |
| 8538100000 | Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus         | 8         | A                |
| 8538901000 | Of switches                                                                                                                         | 8         | A                |
| 8538902000 | Of automatic circuit breakers                                                                                                       | 8         | A                |
| 8538903000 | Of relays                                                                                                                           | 8         | A                |
| 8538904000 | Of control panels                                                                                                                   | 8         | A                |
| 8538909000 | Other                                                                                                                               | 8         | B                |
| 8539100000 | Sealed beam lamp units                                                                                                              | 8         | A                |



| HSK 2015   | Description                                                                              | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------|-----------|------------------|
| 8539210000 | Tungsten halogen                                                                         | 8         | A                |
| 8539221000 | Incandescent lamps                                                                       | 8         | A                |
| 8539222000 | Decoration lamps                                                                         | 8         | A                |
| 8539223000 | Beam lamps                                                                               | 8         | A                |
| 8539224000 | Attracting fish lamps                                                                    | 8         | A                |
| 8539229000 | Other                                                                                    | 8         | A                |
| 8539290000 | Other                                                                                    | 8         | A                |
| 8539310000 | Fluorescent, hot cathode                                                                 | 8         | A                |
| 8539321000 | Mercury lamps                                                                            | 8         | A                |
| 8539322000 | Sodium vapour lamps                                                                      | 8         | A                |
| 8539323000 | Metal halide lamps                                                                       | 8         | A                |
| 8539391000 | Cold cathode fluorescent lamp(CCFL)                                                      | 8         | A                |
| 8539399000 | Other                                                                                    | 8         | A                |
| 8539410000 | Arc lamps                                                                                | 8         | A                |
| 8539491010 | Of machines and mechanical appliances for making semiconductor devices                   | 3         | A                |
| 8539491090 | Other                                                                                    | 8         | A                |
| 8539492000 | Infra-red lamps                                                                          | 8         | A                |
| 8539901000 | Of filament lamps                                                                        | 8         | A                |
| 8539902000 | Of discharge lamps                                                                       | 8         | A                |
| 8539909000 | Other                                                                                    | 8         | A                |
| 8540110000 | Colour                                                                                   | 8         | A                |
| 8540120000 | Monochrome                                                                               | 8         | A                |
| 8540201000 | Television camera tubes                                                                  | 8         | A                |
| 8540209000 | Other                                                                                    | 8         | A                |
| 8540401000 | Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm | 8         | A                |
| 8540402000 | Data/graphic display tubes, monochrome                                                   | 8         | A                |
| 8540601000 | Colour                                                                                   | 8         | A                |
| 8540609000 | Other                                                                                    | 8         | A                |
| 8540710000 | Magnetrons                                                                               | 8         | A                |
| 8540791000 | Klystrons                                                                                | 8         | A                |
| 8540799000 | Other                                                                                    | 8         | A                |
| 8540810000 | Receiver or amplifier valves and tubes                                                   | 8         | A                |
| 8540891000 | Thermionic valves and tubes for transmitters                                             | 8         | A                |

| <b>HSK 2015</b> | <b>Description</b>                                                                                        | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|-----------------------------------------------------------------------------------------------------------|------------------|-------------------------|
| 8540892000      | Discharge tubes                                                                                           | 8                | A                       |
| 8540893000      | Digitron                                                                                                  | 8                | A                       |
| 8540899000      | Other                                                                                                     | 8                | A                       |
| 8540911000      | Deflection coils                                                                                          | 8                | A                       |
| 8540912000      | Electron guns                                                                                             | 8                | A                       |
| 8540913000      | Shadow mask                                                                                               | 8                | A                       |
| 8540919000      | Other                                                                                                     | 8                | A                       |
| 8540990000      | Other                                                                                                     | 8                | A                       |
| 8541101000      | Chips, dice and wafers not yet cut into chips                                                             | 0                | A                       |
| 8541109000      | Other                                                                                                     | 0                | A                       |
| 8541211000      | Chips, dice and wafers not yet cut into chips                                                             | 0                | A                       |
| 8541219000      | Other                                                                                                     | 0                | A                       |
| 8541291000      | Chips, dice and wafers not yet cut into chips                                                             | 0                | A                       |
| 8541299000      | Other                                                                                                     | 0                | A                       |
| 8541301000      | Chips, dice and wafers not yet cut into chips                                                             | 0                | A                       |
| 8541302000      | Thyristors                                                                                                | 0                | A                       |
| 8541303000      | Diacs                                                                                                     | 0                | A                       |
| 8541304000      | Triacs                                                                                                    | 0                | A                       |
| 8541401000      | Chips, dice and wafers not yet cut into chips                                                             | 0                | A                       |
| 8541402010      | Laser devices                                                                                             | 0                | A                       |
| 8541402090      | Other                                                                                                     | 0                | A                       |
| 8541409010      | Photovoltaic cells                                                                                        | 0                | A                       |
| 8541409020      | Photovoltaic cells (photovoltaic cells, including solar cells, photodiodes, photocouples and photorelays) | 0                | A                       |
| 8541409030      | Charge coupled devices (CCD)                                                                              | 0                | A                       |
| 8541409090      | Other                                                                                                     | 0                | A                       |
| 8541501000      | Chips, dice and wafers not yet cut into chips                                                             | 0                | A                       |
| 8541502000      | Rectifier devices                                                                                         | 0                | A                       |
| 8541509000      | Other                                                                                                     | 0                | A                       |
| 8541601000      | Crystal vibrator                                                                                          | 0                | A                       |
| 8541609000      | Other                                                                                                     | 0                | A                       |
| 8541902000      | Of diodes                                                                                                 | 0                | A                       |
| 8541903000      | Of transistors                                                                                            | 0                | A                       |
| 8541909000      | Other                                                                                                     | 0                | A                       |

| <b>HSK 2015</b> | <b>Description</b>                                                         | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|----------------------------------------------------------------------------|------------------|-------------------------|
| 8542311000      | Monolithic integrated circuits                                             | 0                | A                       |
| 8542312000      | Hybrid integrated circuits                                                 | 0                | A                       |
| 8542313000      | Multichip integrated circuits                                              | 0                | A                       |
| 8542321010      | DRAM (Dynamic random access memory)                                        | 0                | A                       |
| 8542321020      | SRAM (Static random access memory)                                         | 0                | A                       |
| 8542321030      | Flash memory                                                               | 0                | A                       |
| 8542321090      | Other                                                                      | 0                | A                       |
| 8542322000      | Hybrid integrated circuits                                                 | 0                | A                       |
| 8542323000      | Multichip integrated circuits                                              | 0                | A                       |
| 8542331000      | Monolithic integrated circuits                                             | 0                | A                       |
| 8542332000      | Hybrid integrated circuits                                                 | 0                | A                       |
| 8542333000      | Multichip integrated circuits                                              | 0                | A                       |
| 8542391000      | Monolithic integrated circuits                                             | 0                | A                       |
| 8542392000      | Hybrid integrated circuits                                                 | 0                | A                       |
| 8542393000      | Multichip integrated circuits                                              | 0                | A                       |
| 8542901000      | Of monolithic integrated circuits                                          | 0                | A                       |
| 8542902000      | Of hybrid integrated circuits                                              | 0                | A                       |
| 8542903000      | Of multichip integrated circuits                                           | 0                | A                       |
| 8543100000      | Particle accelerators                                                      | 8                | A                       |
| 8543200000      | Signal generators                                                          | 8                | A                       |
| 8543300000      | Machines and apparatus for electroplating, electrolysis or electrophoresis | 8                | A                       |
| 8543701000      | Electric fence energisers                                                  | 8                | A                       |
| 8543702010      | Medicated water electrolysis apparatus                                     | 8                | A                       |
| 8543702020      | Electrical beauty appliances                                               | 8                | A                       |
| 8543702030      | Audio mixers                                                               | 8                | A                       |
| 8543702040      | Equalizers                                                                 | 8                | A                       |
| 8543702050      | Ozon generator                                                             | 8                | A                       |
| 8543702090      | Other                                                                      | 8                | A                       |
| 8543703000      | Electrical machines with translation or dictionary functions               | 0                | A                       |
| 8543704010      | Of containing solutions with nicotine                                      | 8                | A                       |
| 8543704090      | Other                                                                      | 8                | A                       |
| 8543709010      | High frequency amplifiers                                                  | 8                | A                       |
| 8543709020      | Detectors, including optical sensor                                        | 8                | A                       |
| 8543709030      | Electrical nerve stimulation (T.E.N.S)                                     | 0                | A                       |

| HSK 2015   | Description                                                                                                                                                      | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8543709090 | Other                                                                                                                                                            | 8         | B                |
| 8543901000 | Electronic microassemblies                                                                                                                                       | 0         | A                |
| 8543909011 | Organic light emitting diodes(OLED)                                                                                                                              | 0         | A                |
| 8543909019 | Other                                                                                                                                                            | 0         | A                |
| 8543909020 | PCA(printed circuit assemblies) for electrical machines with translation or dictionary functions, which consist of one or more printed circuits of heading 85.34 | 0         | A                |
| 8543909090 | Other                                                                                                                                                            | 8         | A                |
| 8544111000 | Insulating lacquer or enamel insulated                                                                                                                           | 8         | A                |
| 8544119000 | Other                                                                                                                                                            | 8         | A                |
| 8544190000 | Other                                                                                                                                                            | 8         | A                |
| 8544200000 | Co-axial cable and other co-axial electric conductors                                                                                                            | 8         | B                |
| 8544300000 | Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships                                                                         | 8         | B                |
| 8544421010 | Of a kind used for telecommunications                                                                                                                            | 0         | A                |
| 8544421090 | Other                                                                                                                                                            | 8         | B                |
| 8544422010 | Of a kind used for telecommunications                                                                                                                            | 0         | A                |
| 8544422090 | Other                                                                                                                                                            | 8         | B                |
| 8544429010 | Of a kind used for telecommunications                                                                                                                            | 0         | A                |
| 8544429090 | Other                                                                                                                                                            | 8         | B                |
| 8544491011 | For a voltage not exceeding 80 V                                                                                                                                 | 0         | A                |
| 8544491012 | For a voltage exceeding 80V but not exceeding 1,000 V                                                                                                            | 8         | B                |
| 8544491090 | Other                                                                                                                                                            | 8         | B                |
| 8544492011 | For a voltage not exceeding 80 V                                                                                                                                 | 0         | A                |
| 8544492012 | For a voltage exceeding 80 V but not exceeding 1,000 V                                                                                                           | 8         | B                |
| 8544492090 | Other                                                                                                                                                            | 8         | B                |
| 8544499011 | For a voltage not exceeding 80 V                                                                                                                                 | 0         | A                |
| 8544499012 | For a voltage exceeding 80 V but not exceeding 1,000 V                                                                                                           | 8         | B                |
| 8544499090 | Other                                                                                                                                                            | 8         | B                |
| 8544601010 | Plastic insulated wire                                                                                                                                           | 8         | A                |
| 8544601090 | Other                                                                                                                                                            | 8         | A                |
| 8544602010 | Plastic insulated wire                                                                                                                                           | 8         | A                |
| 8544602090 | Other                                                                                                                                                            | 8         | A                |
| 8544603010 | Plastic insulated wire                                                                                                                                           | 8         | A                |

| <b>HSK 2015</b> | <b>Description</b>                                                   | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|----------------------------------------------------------------------|------------------|-------------------------|
| 8544603090      | Other                                                                | 8                | A                       |
| 8544700000      | Optical fibre cables                                                 | 0                | A                       |
| 8545110000      | Of a kind used for furnaces                                          | 5                | A                       |
| 8545190000      | Other                                                                | 5                | A                       |
| 8545200000      | Brushes                                                              | 8                | A                       |
| 8545901000      | Carbon rod                                                           | 8                | A                       |
| 8545909000      | Other                                                                | 8                | A                       |
| 8546101000      | Rated at not more than 1,000 V                                       | 8                | A                       |
| 8546102000      | Rated at more than 1,000 V                                           | 8                | A                       |
| 8546201000      | Rated at not more than 1,000 V                                       | 8                | A                       |
| 8546202000      | Rated at more than 1,000 V but not more than 10 kV                   | 8                | A                       |
| 8546203000      | Rated at more than 10 kV but not more than 100 kV                    | 8                | A                       |
| 8546204000      | Rated at more than 100 kV but not more than 300 kV                   | 8                | A                       |
| 8546205000      | Rated at more than 300 kV                                            | 8                | A                       |
| 8546901000      | Artificial plastic insulators                                        | 8                | A                       |
| 8546909000      | Other                                                                | 8                | A                       |
| 8547100000      | Insulating fittings of ceramics                                      | 8                | A                       |
| 8547200000      | Insulating fittings of plastics                                      | 8                | A                       |
| 8547900000      | Other                                                                | 8                | A                       |
| 8548101000      | Of subheading 3824.90                                                | 6.5              | A                       |
| 8548102000      | Of subheading 7204.21, 7204.29, 7204.30 or 7204.49                   | 0                | A                       |
| 8548103000      | Of subheading 7404.00                                                | 0                | A                       |
| 8548104010      | Of subheading 7503.00                                                | 0                | A                       |
| 8548104020      | Of subheading 7902.00                                                | 0                | A                       |
| 8548105000      | Of subheading 7802.00                                                | 0                | A                       |
| 8548106010      | Of subheading 8107.30                                                | 3                | A                       |
| 8548106020      | Of subheading 8111.00                                                | 3                | A                       |
| 8548107000      | Of subheading 8506.10, 8506.30, 8506.40, 8506.50, 8506.60 or 8506.80 | 8                | A                       |
| 8548109000      | Other                                                                | 8                | A                       |
| 8548901000      | Electronic microassemblies                                           | 0                | A                       |
| 8548909000      | Other                                                                | 8                | A                       |
| 8601100000      | Powered from an external source of electricity                       | 5                | A                       |
| 8601200000      | Powered by electric accumulators                                     | 5                | A                       |
| 8602100000      | Diesel-electric locomotives                                          | 0                | A                       |

| <b>HSK 2015</b> | <b>Description</b>                                                                | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|-----------------------------------------------------------------------------------|------------------|-------------------------|
| 8602900000      | Other                                                                             | 0                | A                       |
| 8603101000      | Coaches                                                                           | 5                | A                       |
| 8603102000      | Vans and trucks                                                                   | 5                | A                       |
| 8603901000      | Coaches                                                                           | 5                | A                       |
| 8603902000      | Vans and trucks                                                                   | 5                | A                       |
| 8604001000      | Workshops                                                                         | 5                | A                       |
| 8604002000      | Cranes                                                                            | 5                | A                       |
| 8604003000      | Testing coaches                                                                   | 5                | A                       |
| 8604004000      | Track inspection vehicles                                                         | 5                | A                       |
| 8604009000      | Other                                                                             | 5                | A                       |
| 8605001010      | Sleeping cars                                                                     | 5                | A                       |
| 8605001090      | Other                                                                             | 5                | A                       |
| 8605002000      | Luggage vans                                                                      | 5                | A                       |
| 8605003000      | Travelling post office coaches                                                    | 5                | A                       |
| 8605004000      | Hospital coaches                                                                  | 5                | A                       |
| 8605009000      | Other                                                                             | 5                | A                       |
| 8606100000      | Tank wagons and the like                                                          | 0                | A                       |
| 8606300000      | Self-discharging vans and wagons, other than those of subheading 8606.10.         | 0                | A                       |
| 8606911000      | Insulated or refrigerated vans and wagons, other than those of subheading 8606.10 | 0                | A                       |
| 8606919000      | Other                                                                             | 0                | A                       |
| 8606920000      | Open, with non-removable sides of a height exceeding 60 cm                        | 0                | A                       |
| 8606990000      | Other                                                                             | 0                | A                       |
| 8607110000      | Driving bogies and bissel-bogies                                                  | 5                | A                       |
| 8607120000      | Other bogies and bissel-bogies                                                    | 5                | A                       |
| 8607191000      | Axles                                                                             | 5                | A                       |
| 8607192000      | Wheels                                                                            | 5                | A                       |
| 8607193000      | Pair of axle and wheel                                                            | 5                | A                       |
| 8607199000      | Other                                                                             | 5                | A                       |
| 8607210000      | Air brakes and parts thereof                                                      | 5                | A                       |
| 8607290000      | Other                                                                             | 5                | A                       |
| 8607301000      | Hooks                                                                             | 5                | A                       |
| 8607302000      | Coupling device                                                                   | 5                | A                       |
| 8607303000      | Buffers                                                                           | 5                | A                       |
| 8607309000      | Other                                                                             | 5                | A                       |

| <b>HSK 2015</b> | <b>Description</b>                                         | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|------------------------------------------------------------|------------------|-------------------------|
| 8607910000      | Of locomotives                                             | 5                | A                       |
| 8607990000      | Other                                                      | 5                | A                       |
| 8608001000      | Railway or tramway track fixtures and fittings             | 8                | A                       |
| 8608002000      | Mechanical signalling, safety or traffic control equipment | 8                | A                       |
| 8608009000      | Parts                                                      | 8                | A                       |
| 8609001000      | For the transport of fluids                                | 0                | A                       |
| 8609002000      | For the transport of compressed gas                        | 0                | A                       |
| 8609003000      | For the transport of ordinary goods and material           | 0                | A                       |
| 8609004000      | For the transport of live animals                          | 0                | A                       |
| 8609005000      | Of freezer and refrigerator                                | 0                | A                       |
| 8609009000      | Other                                                      | 0                | A                       |
| 8701100000      | Pedestrian controlled tractors                             | 8                | A                       |
| 8701201000      | New                                                        | 8                | A                       |
| 8701202000      | Used                                                       | 8                | A                       |
| 8701300000      | Track-laying tractors                                      | 0                | A                       |
| 8701901010      | New                                                        | 8                | A                       |
| 8701901020      | Used                                                       | 8                | A                       |
| 8701909110      | Of less than 50HP                                          | 0                | A                       |
| 8701909190      | Other                                                      | 0                | A                       |
| 8701909900      | Other                                                      | 8                | A                       |
| 8702101010      | New                                                        | 10               | A                       |
| 8702101020      | Used                                                       | 10               | A                       |
| 8702102010      | New                                                        | 10               | A                       |
| 8702102020      | Used                                                       | 10               | A                       |
| 8702103010      | New                                                        | 10               | A                       |
| 8702103020      | Used                                                       | 10               | A                       |
| 8702901010      | New                                                        | 10               | A                       |
| 8702901020      | Used                                                       | 10               | A                       |
| 8702902010      | New                                                        | 10               | A                       |
| 8702902020      | Used                                                       | 10               | A                       |
| 8702903010      | New                                                        | 10               | A                       |
| 8702903020      | Used                                                       | 10               | A                       |
| 8703101000      | For travelling on snow                                     | 8                | A                       |
| 8703102000      | Golf cars                                                  | 8                | A                       |
| 8703109000      | Other                                                      | 8                | A                       |
| 8703217000      | New                                                        | 8                | A                       |

| <b>HSK 2015</b> | <b>Description</b>                   | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|--------------------------------------|------------------|-------------------------|
| 8703218000      | Used                                 | 8                | A                       |
| 8703227000      | New                                  | 8                | A                       |
| 8703228000      | Used                                 | 8                | A                       |
| 8703231010      | New                                  | 8                | A                       |
| 8703231020      | Used                                 | 8                | A                       |
| 8703239010      | New                                  | 8                | A                       |
| 8703239020      | Used                                 | 8                | A                       |
| 8703241010      | New                                  | 8                | A                       |
| 8703241020      | Used                                 | 8                | A                       |
| 8703249010      | New                                  | 8                | A                       |
| 8703249020      | Used                                 | 8                | A                       |
| 8703317000      | New                                  | 8                | A                       |
| 8703318000      | Used                                 | 8                | A                       |
| 8703321010      | New                                  | 8                | A                       |
| 8703321020      | Used                                 | 8                | A                       |
| 8703329010      | New                                  | 8                | A                       |
| 8703329020      | Used                                 | 8                | A                       |
| 8703337000      | New                                  | 8                | A                       |
| 8703338000      | Used                                 | 8                | A                       |
| 8703907000      | Electric vehicle                     | 8                | A                       |
| 8703909000      | Other                                | 8                | A                       |
| 8704100000      | Dumpers designed for off-highway use | 0                | A                       |
| 8704211010      | New                                  | 10               | A                       |
| 8704211020      | Used                                 | 10               | A                       |
| 8704219010      | Freezer and refrigerator vehicles    | 10               | A                       |
| 8704219020      | Tank lorries                         | 10               | A                       |
| 8704219090      | Other                                | 10               | A                       |
| 8704221011      | New                                  | 10               | A                       |
| 8704221012      | Used                                 | 10               | A                       |
| 8704221091      | New                                  | 10               | A                       |
| 8704221092      | Used                                 | 10               | A                       |
| 8704229010      | Freezer and refrigerator vehicles    | 10               | A                       |
| 8704229020      | Tank lorries                         | 10               | A                       |
| 8704229090      | Other                                | 10               | A                       |
| 8704231010      | New                                  | 10               | A                       |
| 8704231020      | Used                                 | 10               | A                       |



| <b>HSK 2015</b> | <b>Description</b>                                                                                | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|---------------------------------------------------------------------------------------------------|------------------|-------------------------|
| 8704239010      | Freezer and refrigerator vehicles                                                                 | 10               | A                       |
| 8704239020      | Tank lorries                                                                                      | 10               | A                       |
| 8704239090      | Other                                                                                             | 10               | A                       |
| 8704311010      | New                                                                                               | 10               | A                       |
| 8704311020      | Used                                                                                              | 10               | A                       |
| 8704319010      | Freezer and refrigerator vehicles                                                                 | 10               | A                       |
| 8704319020      | Tank lorries                                                                                      | 10               | A                       |
| 8704319090      | Other                                                                                             | 10               | A                       |
| 8704321010      | New                                                                                               | 10               | A                       |
| 8704321020      | Used                                                                                              | 10               | A                       |
| 8704329010      | Freezer and refrigerator vehicles                                                                 | 10               | A                       |
| 8704329020      | Tank lorries                                                                                      | 10               | A                       |
| 8704329090      | Other                                                                                             | 10               | A                       |
| 8704901010      | New                                                                                               | 10               | A                       |
| 8704901020      | Used                                                                                              | 10               | A                       |
| 8704909010      | Freezer and refrigerator vehicles                                                                 | 10               | A                       |
| 8704909020      | Tank lorries                                                                                      | 10               | A                       |
| 8704909090      | Other                                                                                             | 10               | A                       |
| 8705101000      | Of telescopic boom type                                                                           | 8                | A                       |
| 8705102000      | Of latticed boom type                                                                             | 8                | A                       |
| 8705109000      | Other                                                                                             | 8                | A                       |
| 8705200000      | Mobile drilling derricks                                                                          | 8                | A                       |
| 8705300000      | Fire fighting vehicles                                                                            | 8                | A                       |
| 8705400000      | Concrete-mixer lorries                                                                            | 8                | A                       |
| 8705901010      | Agricultural spraying lorries                                                                     | 8                | A                       |
| 8705901090      | Other                                                                                             | 8                | A                       |
| 8705909010      | Breakdown lorries                                                                                 | 8                | A                       |
| 8705909020      | Road sweeper lorries                                                                              | 8                | A                       |
| 8705909030      | Mobile workshops                                                                                  | 8                | A                       |
| 8705909040      | Mobile broadcast vans                                                                             | 8                | A                       |
| 8705909050      | Mobile clinics                                                                                    | 8                | A                       |
| 8705909060      | Telegraphy, radiotelegraphy and radiotelephony transmitting and receiving vans and radar vehicles | 8                | A                       |
| 8705909070      | Snow-ploughs and snow-blowers                                                                     | 8                | A                       |
| 8705909090      | Other                                                                                             | 8                | A                       |
| 8706001010      | Of those specified in subheading 8701.20 or 8701.90.10                                            | 8                | A                       |

| HSK 2015   | Description                                                                                                 | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8706001090 | Other                                                                                                       | 8         | A                |
| 8706002000 | For the motor vehicles falling within heading 87.02                                                         | 8         | A                |
| 8706003000 | For the motor vehicles falling within heading 87.03                                                         | 8         | A                |
| 8706004000 | For the motor vehicles falling within heading 87.04                                                         | 8         | A                |
| 8706005000 | For the motor vehicles falling within heading 87.05                                                         | 8         | A                |
| 8707100000 | For the vehicles of heading 87.03                                                                           | 8         | A                |
| 8707901010 | Of those specified in subheading 8701.20 or 8701.90.10                                                      | 8         | A                |
| 8707901090 | Other                                                                                                       | 8         | A                |
| 8707902000 | For the motor vehicles falling within heading 87.02                                                         | 8         | A                |
| 8707903000 | For the motor vehicles falling within heading 87.04                                                         | 8         | A                |
| 8707904000 | For the motor vehicles falling within heading 87.05                                                         | 8         | A                |
| 8708100000 | Bumpers and parts thereof                                                                                   | 8         | A                |
| 8708210000 | Safety seat belts                                                                                           | 8         | A                |
| 8708290000 | Other                                                                                                       | 8         | A                |
| 8708301000 | Mounted brake linings                                                                                       | 8         | A                |
| 8708302000 | Brake booster                                                                                               | 8         | A                |
| 8708303000 | Electronic control brakes                                                                                   | 8         | A                |
| 8708309000 | Other                                                                                                       | 8         | A                |
| 8708400000 | Gear boxes and parts thereof                                                                                | 8         | A                |
| 8708501000 | Drive-axles with differential, whether or not provided with other transmission components and parts thereof | 8         | A                |
| 8708502000 | Non-driving axles and parts thereof                                                                         | 8         | A                |
| 8708700000 | Road wheels and parts and accessories thereof                                                               | 8         | A                |
| 8708800000 | Suspension systems and parts thereof (including shock-absorbers)                                            | 8         | A                |
| 8708910000 | Radiators and parts thereof                                                                                 | 8         | A                |
| 8708920000 | Silencers (mufflers) and exhaust pipes; parts thereof                                                       | 8         | A                |
| 8708930000 | Clutches and parts thereof                                                                                  | 8         | A                |
| 8708940000 | Steering wheels, steering columns and steering boxes; parts thereof                                         | 8         | A                |
| 8708951000 | Air bags                                                                                                    | 8         | A                |
| 8708959000 | Other                                                                                                       | 8         | A                |
| 8708991010 | For the motor vehicles falling within heading 87.01                                                         | 8         | A                |
| 8708991020 | For the motor vehicles falling within heading 87.02                                                         | 8         | A                |

| <b>HSK 2015</b> | <b>Description</b>                                  | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|-----------------------------------------------------|------------------|-------------------------|
| 8708991030      | For the motor vehicles falling within heading 87.03 | 8                | A                       |
| 8708991040      | For the motor vehicles falling within heading 87.04 | 8                | A                       |
| 8708991050      | For the motor vehicles falling within heading 87.05 | 8                | A                       |
| 8708999000      | Other                                               | 8                | B                       |
| 8709110000      | Electrical                                          | 8                | A                       |
| 8709190000      | Other                                               | 8                | A                       |
| 8709900000      | Parts                                               | 8                | A                       |
| 8710001000      | Tanks                                               | 0                | A                       |
| 8710002000      | Other armoured fighting vehicles, motorised         | 0                | A                       |
| 8710009000      | Parts                                               | 0                | A                       |
| 8711101000      | Motor cycles                                        | 8                | A                       |
| 8711102000      | Mopeds                                              | 8                | A                       |
| 8711103000      | Side-cars                                           | 8                | A                       |
| 8711109000      | Other                                               | 8                | A                       |
| 8711201000      | Motor cycles                                        | 8                | A                       |
| 8711202000      | Side-cars                                           | 8                | A                       |
| 8711209000      | Other                                               | 8                | A                       |
| 8711301000      | Motor cycles                                        | 8                | A                       |
| 8711302000      | Side-cars                                           | 8                | A                       |
| 8711309000      | Other                                               | 8                | A                       |
| 8711401000      | Motor cycles                                        | 8                | A                       |
| 8711402000      | Side-cars                                           | 8                | A                       |
| 8711409000      | Other                                               | 8                | A                       |
| 8711501000      | Motor cycles                                        | 8                | A                       |
| 8711502000      | Side-cars                                           | 8                | A                       |
| 8711509000      | Other                                               | 8                | A                       |
| 8711901000      | Motor cycles                                        | 8                | A                       |
| 8711902000      | Side-cars                                           | 8                | A                       |
| 8711909000      | Other                                               | 8                | A                       |
| 8712001000      | Racing bicycles                                     | 8                | A                       |
| 8712009010      | For transportation of goods                         | 8                | A                       |
| 8712009020      | Tricycles                                           | 8                | A                       |
| 8712009090      | Other                                               | 8                | A                       |
| 8713100000      | Not mechanically propelled                          | 0                | A                       |
| 8713900000      | Other                                               | 0                | A                       |

| <b>HSK 2015</b> | <b>Description</b>                                                                  | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|-------------------------------------------------------------------------------------|------------------|-------------------------|
| 8714101000      | Saddles                                                                             | 8                | A                       |
| 8714109000      | Other                                                                               | 8                | A                       |
| 8714200000      | Of carriages for disabled persons                                                   | 0                | A                       |
| 8714911000      | Frames                                                                              | 8                | A                       |
| 8714912000      | Forks                                                                               | 8                | A                       |
| 8714919000      | Parts thereof                                                                       | 8                | A                       |
| 8714921000      | Wheel Rims                                                                          | 8                | A                       |
| 8714922000      | Spokes                                                                              | 8                | A                       |
| 8714931000      | Hubs, other than coaster braking hubs and hub brakes                                | 8                | A                       |
| 8714932000      | Free-wheel sprocket-wheels                                                          | 8                | A                       |
| 8714941000      | Coaster braking hubs and hub brakes                                                 | 8                | A                       |
| 8714942000      | Other brakes                                                                        | 8                | A                       |
| 8714949000      | Parts thereof                                                                       | 8                | A                       |
| 8714950000      | Saddles                                                                             | 8                | A                       |
| 8714961000      | Pedals                                                                              | 8                | A                       |
| 8714962000      | Crankgear                                                                           | 8                | A                       |
| 8714969000      | Parts thereof                                                                       | 8                | A                       |
| 8714990000      | Other                                                                               | 8                | A                       |
| 8715000000      | Baby carriages and parts thereof.                                                   | 5                | A                       |
| 8716100000      | Trailers and semi-trailers of the caravan type, for housing or camping              | 8                | A                       |
| 8716200000      | Self-loading or self-unloading trailers and semi-trailers for agricultural purposes | 8                | A                       |
| 8716310000      | Tanker trailers and tanker semi-trailers                                            | 8                | A                       |
| 8716390000      | Other                                                                               | 8                | A                       |
| 8716400000      | Other trailers and semi-trailers                                                    | 8                | A                       |
| 8716801000      | Hand-carts                                                                          | 8                | A                       |
| 8716802000      | Carts drawn by ox or horse                                                          | 8                | A                       |
| 8716803000      | Sledges                                                                             | 8                | A                       |
| 8716809000      | Other                                                                               | 8                | A                       |
| 8716901000      | Of trailers and semi-trailers                                                       | 8                | A                       |
| 8716909000      | Other                                                                               | 8                | A                       |
| 8801001010      | Gliders                                                                             | 0                | A                       |
| 8801001020      | Hang gliders                                                                        | 0                | A                       |
| 8801009010      | Balloons and dirigibles                                                             | 8                | A                       |
| 8801009090      | Other                                                                               | 0                | A                       |

| <b>HSK 2015</b> | <b>Description</b>                                             | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|----------------------------------------------------------------|------------------|-------------------------|
| 8802111000      | For military use                                               | 0                | A                       |
| 8802119000      | Other                                                          | 0                | A                       |
| 8802121000      | For military use                                               | 0                | A                       |
| 8802129000      | Other                                                          | 0                | A                       |
| 8802201000      | Of propeller type                                              | 0                | A                       |
| 8802202000      | Of turbo-propeller type                                        | 0                | A                       |
| 8802203000      | Of turbo-jet type                                              | 0                | A                       |
| 8802209000      | Other                                                          | 0                | A                       |
| 8802301000      | Of propeller type                                              | 0                | A                       |
| 8802302000      | Of turbo-propeller type                                        | 0                | A                       |
| 8802303000      | Of turbo-jet type                                              | 0                | A                       |
| 8802309000      | Other                                                          | 0                | A                       |
| 8802401000      | Of propeller type                                              | 0                | A                       |
| 8802402000      | Of turbo-propeller type                                        | 0                | A                       |
| 8802403000      | Of turbo-jet type                                              | 0                | A                       |
| 8802409000      | Other                                                          | 0                | A                       |
| 8802601010      | Satellites                                                     | 0                | A                       |
| 8802601090      | Other                                                          | 0                | A                       |
| 8802602000      | Spacecraft launch vehicles                                     | 0                | A                       |
| 8802603000      | Suborbital                                                     | 0                | A                       |
| 8803100000      | Propellers and rotors and parts thereof                        | 0                | A                       |
| 8803200000      | Under-carriages and parts thereof                              | 0                | A                       |
| 8803301000      | Of aeroplanes                                                  | 0                | A                       |
| 8803302000      | Of helicopters                                                 | 0                | A                       |
| 8803901000      | Of gliders and hang gliders                                    | 0                | A                       |
| 8803902000      | Spacecraft (including satelliters)                             | 0                | A                       |
| 8803909000      | Other                                                          | 0                | A                       |
| 8804001000      | Parachutes (including dirigible parachutes and paragliders)    | 0                | A                       |
| 8804002000      | Rotochutes                                                     | 0                | A                       |
| 8804009010      | Of parachutes (including dirigible parachutes and paragliders) | 0                | A                       |
| 8804009020      | Of rotochutes                                                  | 0                | A                       |
| 8805101010      | For military use and police use                                | 0                | A                       |
| 8805101090      | Other                                                          | 5                | A                       |
| 8805102010      | For military use and police use                                | 0                | A                       |
| 8805102090      | Other                                                          | 5                | A                       |
| 8805109010      | For military use and police use                                | 0                | A                       |

| <b>HSK 2015</b> | <b>Description</b>                                                                                                            | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|-------------------------------------------------------------------------------------------------------------------------------|------------------|-------------------------|
| 8805109090      | Other                                                                                                                         | 5                | A                       |
| 8805211010      | For military and police use                                                                                                   | 0                | A                       |
| 8805211090      | Other                                                                                                                         | 5                | A                       |
| 8805212010      | For military and police use                                                                                                   | 0                | A                       |
| 8805212090      | Other                                                                                                                         | 5                | A                       |
| 8805291010      | For military and police use                                                                                                   | 0                | A                       |
| 8805291090      | Other                                                                                                                         | 5                | A                       |
| 8805292010      | For military and police use                                                                                                   | 0                | A                       |
| 8805292090      | Other                                                                                                                         | 5                | A                       |
| 8901100000      | Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds | 0                | A                       |
| 8901200000      | Tankers                                                                                                                       | 0                | A                       |
| 8901300000      | Refrigerated vessels, other than those of subheading 8901.20                                                                  | 0                | A                       |
| 8901901000      | Vessels for the transport of goods                                                                                            | 0                | A                       |
| 8901902000      | Vessels for the transport of both persons and goods                                                                           | 0                | A                       |
| 8902001010      | Steel ships                                                                                                                   | 0                | A                       |
| 8902001020      | FRP ships                                                                                                                     | 0                | A                       |
| 8902001030      | Wooden ships                                                                                                                  | 0                | A                       |
| 8902001090      | Other                                                                                                                         | 0                | A                       |
| 8902002010      | Factory ships and other vessels for processing, preserving fishery products                                                   | 0                | A                       |
| 8902002090      | Other                                                                                                                         | 0                | A                       |
| 8903100000      | Inflatable                                                                                                                    | 8                | A                       |
| 8903910000      | Sailboats, with or without auxiliary motor                                                                                    | 8                | A                       |
| 8903920000      | Motorboats, other than outboard motorboats                                                                                    | 8                | A                       |
| 8903991000      | Outboard motorboats                                                                                                           | 8                | A                       |
| 8903999000      | Other                                                                                                                         | 8                | A                       |
| 8904001000      | Tugs                                                                                                                          | 5                | A                       |
| 8904002000      | Pusher craft                                                                                                                  | 5                | A                       |
| 8904009000      | Other                                                                                                                         | 5                | A                       |
| 8905100000      | Dredgers                                                                                                                      | 5                | A                       |
| 8905201000      | Drilling ships platforms                                                                                                      | 5                | A                       |
| 8905202000      | Production platforms                                                                                                          | 5                | A                       |
| 8905209000      | Other                                                                                                                         | 5                | A                       |
| 8905901000      | Light-vessels                                                                                                                 | 5                | A                       |

| <b>HSK 2015</b> | <b>Description</b>                                     | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|--------------------------------------------------------|------------------|-------------------------|
| 8905902000      | Fire-floats                                            | 5                | A                       |
| 8905903000      | Floating cranes                                        | 5                | A                       |
| 8905904000      | Generating vessels                                     | 5                | A                       |
| 8905905000      | Salvage ships                                          | 5                | A                       |
| 8905906000      | Work-shop vessels                                      | 5                | A                       |
| 8905907000      | Drilling ships                                         | 5                | A                       |
| 8905908000      | Floating docks                                         | 5                | A                       |
| 8905909000      | Other                                                  | 5                | A                       |
| 8906100000      | War ships                                              | 0                | A                       |
| 8906900000      | Other                                                  | 0                | A                       |
| 8907100000      | Inflatable rafts                                       | 5                | A                       |
| 8907901000      | Rafts (other than subheading 8907.10)                  | 5                | A                       |
| 8907902000      | Tanks                                                  | 5                | A                       |
| 8907903000      | Coffer-dams                                            | 5                | A                       |
| 8907904000      | Landing-stages                                         | 5                | A                       |
| 8907905000      | Buoys                                                  | 5                | A                       |
| 8907906000      | Beacons                                                | 5                | A                       |
| 8907909000      | Other                                                  | 5                | A                       |
| 8908001000      | Ship, boats and other vessels for breaking up          | 0                | A                       |
| 8908009000      | Other                                                  | 0                | A                       |
| 9001101000      | Optical fibres                                         | 8                | A                       |
| 9001102000      | Optical fibre bundles                                  | 8                | A                       |
| 9001103000      | Optical fibre cables                                   | 8                | A                       |
| 9001200000      | Sheets and plates of polarising material               | 8                | A                       |
| 9001300000      | Contact lenses                                         | 8                | A                       |
| 9001401000      | For vision correction                                  | 8                | A                       |
| 9001409000      | Other                                                  | 8                | A                       |
| 9001501000      | For vision correction                                  | 8                | A                       |
| 9001509000      | Other                                                  | 8                | A                       |
| 9001901000      | Prisms                                                 | 8                | A                       |
| 9001902000      | Mirrors                                                | 8                | A                       |
| 9001903000      | Other lenses                                           | 8                | A                       |
| 9001909000      | Other                                                  | 8                | A                       |
| 9002111000      | For photographic cameras.                              | 8                | A                       |
| 9002119010      | For movie cameras and VTR(video tape recorder) cameras | 8                | A                       |

| HSK 2015   | Description                                                            | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------|-----------|------------------|
| 9002119020 | For projectors                                                         | 8         | A                |
| 9002119090 | Other                                                                  | 8         | A                |
| 9002191000 | For microscopes                                                        | 8         | A                |
| 9002192000 | For astronomical telescopes                                            | 8         | A                |
| 9002199000 | Other                                                                  | 8         | A                |
| 9002201000 | For photographic cameras                                               | 8         | A                |
| 9002209000 | Other                                                                  | 8         | A                |
| 9002901000 | For photographic cameras                                               | 8         | A                |
| 9002909010 | Of machines and mechanical appliances for making semiconductor devices | 3         | A                |
| 9002909090 | Other                                                                  | 8         | A                |
| 9003110000 | Of plastics                                                            | 8         | A                |
| 9003191000 | Made of or combined with precious metals                               | 8         | A                |
| 9003199000 | Other                                                                  | 8         | A                |
| 9003900000 | Parts                                                                  | 8         | A                |
| 9004101000 | Made of or combined with precious metals                               | 8         | A                |
| 9004109000 | Other                                                                  | 8         | A                |
| 9004901010 | Made of, or combined with, precious metals                             | 8         | A                |
| 9004901090 | Other                                                                  | 8         | A                |
| 9004902000 | 3D glasses(Active or passive)                                          | 8         | A                |
| 9004909010 | Made of, or combined with, precious metals                             | 8         | A                |
| 9004909090 | Other                                                                  | 8         | A                |
| 9005100000 | Binoculars                                                             | 8         | A                |
| 9005801000 | Monoculars                                                             | 8         | A                |
| 9005802010 | Reflecting telescopes                                                  | 8         | A                |
| 9005802020 | Astronomical refracting telescopes                                     | 8         | A                |
| 9005802030 | Transit instruments, equatorial or zenith telescopes and altazimuths   | 8         | A                |
| 9005802090 | Other                                                                  | 8         | A                |
| 9005809000 | Other                                                                  | 8         | A                |
| 9005900000 | Parts and accessories (including mountings)                            | 8         | A                |
| 9006100000 | Cameras of a kind used for preparing printing plates or cylinders      | 8         | A                |
| 9006301000 | For subaqueous photography                                             | 8         | A                |
| 9006302000 | Air survey cameras                                                     | 8         | A                |



| HSK 2015   | Description                                                                                  | Base Rate | Staging Category |
|------------|----------------------------------------------------------------------------------------------|-----------|------------------|
| 9006303000 | For medical or surgical examination of internal organs                                       | 8         | A                |
| 9006304000 | Comparison cameras for forensic and criminological purposes                                  | 8         | A                |
| 9006401000 | Instant polaroid cameras                                                                     | 8         | A                |
| 9006402000 | Instant sticker cameras                                                                      | 8         | A                |
| 9006409000 | Other                                                                                        | 8         | A                |
| 9006511000 | Photographic cameras for special use                                                         | 8         | A                |
| 9006519000 | Other                                                                                        | 8         | A                |
| 9006521000 | Photographic cameras for special use                                                         | 8         | A                |
| 9006529010 | Cameras of a kind used for recording documents on microfilm, microfiche or other microforms  | 8         | A                |
| 9006529090 | Other                                                                                        | 8         | A                |
| 9006531000 | Photographic cameras for special use                                                         | 8         | A                |
| 9006539010 | Single use/disposable cameras                                                                | 8         | A                |
| 9006539020 | Cameras of a kind used for recording documents on microfilm, microfiche or other microforms  | 8         | A                |
| 9006539090 | Other                                                                                        | 8         | A                |
| 9006591000 | Photographic cameras for special use                                                         | 8         | A                |
| 9006599010 | Cameras of a kind used for recording documents on microfilm, microfiche or other microforms  | 8         | A                |
| 9006599090 | Other                                                                                        | 8         | A                |
| 9006610000 | Discharge lamp("electronic") flashlight apparatus                                            | 8         | A                |
| 9006691000 | Flashbulbs, flashcubes and the like                                                          | 8         | A                |
| 9006699000 | Other                                                                                        | 8         | A                |
| 9006910000 | For cameras                                                                                  | 8         | A                |
| 9006990000 | Other                                                                                        | 8         | A                |
| 9007100000 | Cameras                                                                                      | 8         | A                |
| 9007201000 | For film of less than 16 mm width                                                            | 8         | A                |
| 9007209010 | For film of less than 20 mm width                                                            | 8         | A                |
| 9007209020 | For film of not less than 20 mm width                                                        | 8         | A                |
| 9007910000 | For cameras                                                                                  | 8         | B                |
| 9007920000 | For projectors                                                                               | 8         | A                |
| 9008501000 | Microfilm, microfiche or other microform readers, whether or not capable of producing copies | 8         | A                |
| 9008502000 | Other image projectors                                                                       | 8         | A                |

| HSK 2015   | Description                                                                                                                               | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 9008503000 | Photographic(other than cinematographic) enlargers and reducers                                                                           | 8         | A                |
| 9008900000 | Parts and accessories                                                                                                                     | 8         | A                |
| 9010101000 | For photo-engraving                                                                                                                       | 8         | A                |
| 9010102000 | For microfilm                                                                                                                             | 8         | A                |
| 9010109010 | For the purpose of semiconductor manufacturing                                                                                            | 0         | A                |
| 9010109090 | Other                                                                                                                                     | 8         | A                |
| 9010501000 | Developing apparatus for semiconductor manufacturing                                                                                      | 0         | A                |
| 9010509000 | Other                                                                                                                                     | 8         | A                |
| 9010600000 | Projection screens                                                                                                                        | 8         | A                |
| 9010901010 | Of the apparatus of subheading 9010.50.1000                                                                                               | 0         | A                |
| 9010901090 | Other                                                                                                                                     | 0         | A                |
| 9010909000 | Other                                                                                                                                     | 8         | A                |
| 9011101000 | Fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles                            | 0         | A                |
| 9011109000 | Other                                                                                                                                     | 8         | A                |
| 9011201010 | Fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles                            | 0         | A                |
| 9011201090 | Other                                                                                                                                     | 8         | A                |
| 9011209000 | Other                                                                                                                                     | 8         | A                |
| 9011801000 | Polarising microscopes                                                                                                                    | 8         | A                |
| 9011802000 | Metallurgical microscopes                                                                                                                 | 8         | A                |
| 9011803000 | Phase contrast and interference microscopes                                                                                               | 8         | A                |
| 9011804000 | Biological microscopes                                                                                                                    | 8         | A                |
| 9011805000 | Comparison microscopes                                                                                                                    | 8         | A                |
| 9011809000 | Other                                                                                                                                     | 8         | A                |
| 9011901000 | Of subheadings 9011.10.1000, 9011.20.1010                                                                                                 | 0         | A                |
| 9011909000 | Other                                                                                                                                     | 8         | A                |
| 9012101010 | Electron beam microscopes, fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles | 0         | A                |
| 9012101090 | Other                                                                                                                                     | 8         | A                |
| 9012102000 | Diffraction apparatus                                                                                                                     | 8         | A                |
| 9012901000 | Of subheading 9012.10.1010                                                                                                                | 0         | A                |

| HSK 2015   | Description                                                                                                                                                           | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 9012909000 | Other                                                                                                                                                                 | 8         | A                |
| 9013100000 | Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI | 8         | A                |
| 9013200000 | Lasers, other than laser diodes                                                                                                                                       | 8         | A                |
| 9013801110 | For opto-electronic watches                                                                                                                                           | 8         | A                |
| 9013801120 | For electronic calculators                                                                                                                                            | 0         | A                |
| 9013801130 | For televisions                                                                                                                                                       | 8         | A                |
| 9013801140 | For monitor                                                                                                                                                           | 8         | A                |
| 9013801190 | Other                                                                                                                                                                 | 8         | A                |
| 9013801910 | For opto-electronic watches                                                                                                                                           | 8         | A                |
| 9013801920 | For electronic calculators                                                                                                                                            | 0         | A                |
| 9013801930 | For televisions                                                                                                                                                       | 8         | A                |
| 9013801990 | Other                                                                                                                                                                 | 8         | A                |
| 9013802000 | Magnifiers, loupes, thread counters                                                                                                                                   | 8         | A                |
| 9013803000 | Door viewers (door eyes)                                                                                                                                              | 8         | A                |
| 9013809000 | Other                                                                                                                                                                 | 8         | A                |
| 9013901000 | Of subheading 9013.80.1120, 9013.80.1920                                                                                                                              | 0         | A                |
| 9013909000 | Other                                                                                                                                                                 | 8         | A                |
| 9014101010 | For aircrafts                                                                                                                                                         | 8         | A                |
| 9014101090 | Other                                                                                                                                                                 | 8         | A                |
| 9014102010 | For aircrafts                                                                                                                                                         | 8         | A                |
| 9014102090 | Other                                                                                                                                                                 | 8         | A                |
| 9014109000 | Other                                                                                                                                                                 | 8         | A                |
| 9014200000 | Instruments and appliances for aeronautical or space navigation (other than compasses)                                                                                | 8         | A                |
| 9014800000 | Other instruments and appliances                                                                                                                                      | 8         | A                |
| 9014901000 | For aircrafts                                                                                                                                                         | 8         | A                |
| 9014909000 | Other                                                                                                                                                                 | 8         | A                |
| 9015100000 | Rangefinders                                                                                                                                                          | 8         | A                |
| 9015200000 | Theodolites and tachymeters (tacheometers)                                                                                                                            | 8         | A                |
| 9015300000 | Levels                                                                                                                                                                | 8         | A                |
| 9015400000 | Photogrammetrical surveying instruments and appliances                                                                                                                | 8         | A                |
| 9015801000 | For use in the field.                                                                                                                                                 | 8         | A                |
| 9015802000 | For hydrographic use                                                                                                                                                  | 8         | A                |

| <b>HSK 2015</b> | <b>Description</b>                                                                                          | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|-------------------------------------------------------------------------------------------------------------|------------------|-------------------------|
| 9015803000      | For oceanographic use                                                                                       | 8                | A                       |
| 9015804000      | For hydrological use                                                                                        | 8                | A                       |
| 9015805000      | For meteorological use                                                                                      | 8                | A                       |
| 9015809000      | Other                                                                                                       | 8                | A                       |
| 9015900000      | Parts and accessories                                                                                       | 8                | A                       |
| 9016001000      | Direct reading balances                                                                                     | 8                | A                       |
| 9016002000      | Electronic balances                                                                                         | 8                | A                       |
| 9016008000      | Other                                                                                                       | 8                | A                       |
| 9016009000      | Parts or accessories                                                                                        | 8                | A                       |
| 9017101000      | Plotters                                                                                                    | 0                | A                       |
| 9017109000      | Other                                                                                                       | 8                | A                       |
| 9017201010      | Plotters                                                                                                    | 0                | A                       |
| 9017201090      | Other                                                                                                       | 8                | A                       |
| 9017202010      | Plotters                                                                                                    | 0                | A                       |
| 9017202090      | Other                                                                                                       | 8                | A                       |
| 9017203000      | Mathematical calculating instruments                                                                        | 8                | A                       |
| 9017209000      | Other                                                                                                       | 8                | A                       |
| 9017301000      | Micrometers                                                                                                 | 8                | A                       |
| 9017302000      | Dialgauges                                                                                                  | 8                | A                       |
| 9017303000      | Vernier callipers                                                                                           | 8                | A                       |
| 9017309000      | Other                                                                                                       | 8                | A                       |
| 9017801000      | Divided scales, measuring rod and tapes                                                                     | 8                | A                       |
| 9017809010      | For the purpose of semiconductor manufacturing                                                              | 0                | A                       |
| 9017809090      | Other                                                                                                       | 8                | A                       |
| 9017901000      | For the purpose of semiconductor manufacturing                                                              | 0                | A                       |
| 9017909010      | PCA(printed circuit assemblies) of plotters, which consist of one or more printed circuits of heading 85.34 | 0                | A                       |
| 9017909020      | Flat panel displays for plotters (including LCD, EL(electro luminescence), plasma and other technologies)   | 0                | A                       |
| 9017909090      | Other                                                                                                       | 8                | A                       |
| 9018111000      | Electro-cardiographs                                                                                        | 8                | A                       |
| 9018119000      | Parts and accessories                                                                                       | 8                | A                       |
| 9018120000      | Ultrasonic scanning apparatus                                                                               | 8                | A                       |
| 9018130000      | Magnetic resonance imaging apparatus                                                                        | 8                | A                       |

| <b>HSK 2015</b> | <b>Description</b>                                                  | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|---------------------------------------------------------------------|------------------|-------------------------|
| 9018140000      | Scintigraphic apparatus                                             | 8                | A                       |
| 9018191000      | Electro-encephalographs                                             | 8                | A                       |
| 9018192000      | Audiometers and similar apparatus                                   | 8                | A                       |
| 9018194000      | Electro-tonographs                                                  | 8                | A                       |
| 9018197000      | Patient monitoring system                                           | 8                | A                       |
| 9018198000      | Other                                                               | 8                | A                       |
| 9018199000      | Parts and accessories                                               | 8                | A                       |
| 9018201000      | Ultra-violet or infra-red ray apparatus                             | 8                | A                       |
| 9018209000      | Parts and accessories                                               | 8                | A                       |
| 9018310000      | Syringes, with or without needles                                   | 8                | A                       |
| 9018321000      | Needles for injections                                              | 8                | A                       |
| 9018322000      | Needles for sutures                                                 | 8                | A                       |
| 9018329000      | Other                                                               | 8                | A                       |
| 9018391000      | Blood transfusion set or intravenous set                            | 8                | B                       |
| 9018392000      | Catheters                                                           | 8                | B                       |
| 9018398000      | Other                                                               | 8                | B                       |
| 9018399000      | Parts and accessories                                               | 8                | B                       |
| 9018411000      | Dental drill engines                                                | 8                | A                       |
| 9018419000      | Parts and accessories                                               | 8                | A                       |
| 9018491000      | Dental burs                                                         | 8                | A                       |
| 9018492000      | Dental units                                                        | 8                | A                       |
| 9018493000      | Scalers for treating tartar                                         | 8                | A                       |
| 9018498000      | Other                                                               | 8                | A                       |
| 9018499000      | Parts and accessories                                               | 8                | A                       |
| 9018501010      | Laser operated instrument                                           | 8                | A                       |
| 9018501090      | Other                                                               | 8                | A                       |
| 9018509000      | Parts and accessories                                               | 8                | A                       |
| 9018901000      | Pregnancy diagnostic apparatus                                      | 8                | B                       |
| 9018909011      | Laser operated instrument                                           | 8                | B                       |
| 9018909019      | Other                                                               | 8                | B                       |
| 9018909020      | Gynaecological or obstetrical instruments                           | 8                | B                       |
| 9018909030      | Endoscopes (gastrosopes, peritoneoscopes, cystoscopes and the like) | 8                | B                       |
| 9018909040      | Artificial kidney apparatus                                         | 8                | B                       |
| 9018909050      | Dialyzers for artificial kidney apparatus                           | 8                | B                       |

| <b>HSK 2015</b> | <b>Description</b>                                                         | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|----------------------------------------------------------------------------|------------------|-------------------------|
| 9018909060      | Veterinary instrument and appliances                                       | 8                | B                       |
| 9018909071      | Of medical, dermatologic uses                                              | 8                | B                       |
| 9018909079      | Other                                                                      | 8                | B                       |
| 9018909080      | Other                                                                      | 8                | B                       |
| 9018909090      | Parts and accessories                                                      | 8                | B                       |
| 9019101000      | Mechano-therapy appliances                                                 | 0                | A                       |
| 9019102000      | Massage apparatus                                                          | 0                | A                       |
| 9019103000      | Psychological aptitude-testing apparatus                                   | 0                | A                       |
| 9019109000      | Parts and accessories                                                      | 0                | A                       |
| 9019201000      | Ozone therapy apparatus                                                    | 0                | A                       |
| 9019202000      | Oxygen therapy apparatus                                                   | 0                | A                       |
| 9019203000      | Aerosol therapy apparatus                                                  | 0                | A                       |
| 9019204000      | Artificial respiration apparatus                                           | 0                | A                       |
| 9019208000      | Other                                                                      | 0                | A                       |
| 9019209000      | Parts and accessories                                                      | 0                | A                       |
| 9020001000      | Gas masks                                                                  | 8                | A                       |
| 9020008000      | Other breathing appliances                                                 | 8                | A                       |
| 9020009000      | Parts and accessories                                                      | 8                | A                       |
| 9021100000      | Orthopaedic or fracture appliances                                         | 0                | A                       |
| 9021210000      | Artificial teeth                                                           | 0                | A                       |
| 9021290000      | Other                                                                      | 0                | A                       |
| 9021310000      | Artificial joints                                                          | 0                | A                       |
| 9021390000      | Other                                                                      | 0                | A                       |
| 9021400000      | Hearing aids, excluding parts and accessories                              | 0                | A                       |
| 9021500000      | Pacemakers for stimulating heart muscles, excluding parts and accessories  | 0                | A                       |
| 9021901000      | Screws, staples, pins or the like which are inserted inside the human body | 0                | A                       |
| 9021908000      | Other                                                                      | 0                | A                       |
| 9021909000      | Parts and accessories                                                      | 0                | A                       |
| 9022120000      | Computed tomography apparatus                                              | 8                | A                       |
| 9022130000      | Other, for dental uses                                                     | 8                | A                       |
| 9022141020      | Angiography units                                                          | 8                | A                       |
| 9022141030      | Bone densimeter                                                            | 8                | A                       |
| 9022141090      | Other                                                                      | 8                | A                       |
| 9022142000      | For veterinary use                                                         | 8                | A                       |

| <b>HSK 2015</b> | <b>Description</b>                                                                                                                                                     | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------------------|
| 9022191000      | For physical or chemical testing                                                                                                                                       | 8                | A                       |
| 9022192000      | For industrial use                                                                                                                                                     | 8                | A                       |
| 9022199000      | Other                                                                                                                                                                  | 8                | A                       |
| 9022211010      | Gamma cameras                                                                                                                                                          | 8                | A                       |
| 9022211020      | Linear accelerators                                                                                                                                                    | 8                | A                       |
| 9022211030      | Cobalt 60 therapy units                                                                                                                                                | 8                | A                       |
| 9022211090      | Other                                                                                                                                                                  | 8                | A                       |
| 9022212000      | For veterinary use                                                                                                                                                     | 8                | A                       |
| 9022291000      | For physical or chemical testing                                                                                                                                       | 8                | A                       |
| 9022292000      | For industrial use                                                                                                                                                     | 8                | A                       |
| 9022299000      | Other                                                                                                                                                                  | 8                | A                       |
| 9022300000      | X-ray tubes                                                                                                                                                            | 8                | A                       |
| 9022901010      | X-ray generators                                                                                                                                                       | 8                | A                       |
| 9022901020      | X-ray screens                                                                                                                                                          | 8                | A                       |
| 9022901030      | X-ray high tension generators                                                                                                                                          | 8                | A                       |
| 9022901090      | Other                                                                                                                                                                  | 8                | A                       |
| 9022909000      | Parts and accessories                                                                                                                                                  | 8                | A                       |
| 9023001000      | Models of human or animal anatomies                                                                                                                                    | 8                | A                       |
| 9023009000      | Other                                                                                                                                                                  | 8                | A                       |
| 9024101000      | Hardness testing machines                                                                                                                                              | 8                | A                       |
| 9024102000      | Tensile testing machines                                                                                                                                               | 8                | A                       |
| 9024103000      | Compression testing machines                                                                                                                                           | 8                | A                       |
| 9024104000      | Fatigue testing machines                                                                                                                                               | 8                | A                       |
| 9024105000      | Universal type testing machines                                                                                                                                        | 8                | A                       |
| 9024106000      | Machines and appliances for testing adhesive strength or shear force of ball or wire of printed circuits board, semiconductor device and electronic integrated circuit | 8                | A                       |
| 9024109000      | Other                                                                                                                                                                  | 8                | A                       |
| 9024801010      | Testing machines to detect changes in the dimensions of textile                                                                                                        | 8                | A                       |
| 9024801020      | Abrasion testing machines                                                                                                                                              | 8                | A                       |
| 9024801090      | Other                                                                                                                                                                  | 8                | A                       |
| 9024809010      | Elasticity meters                                                                                                                                                      | 8                | A                       |
| 9024809020      | Plastometers                                                                                                                                                           | 8                | A                       |
| 9024809090      | Other                                                                                                                                                                  | 8                | A                       |
| 9024901000      | Sensor (devices sensing a specific quantity of change, whether or not combined with equipment which                                                                    | 8                | A                       |

| HSK 2015   | Description                                     | Base Rate | Staging Category |
|------------|-------------------------------------------------|-----------|------------------|
|            | convert measured signal into electrical signal) |           |                  |
| 9024909000 | Other                                           | 8         | A                |
| 9025111000 | Clinical or veterinary thermometers             | 0         | A                |
| 9025119000 | Other                                           | 8         | A                |
| 9025191000 | Thermometers                                    | 8         | A                |
| 9025192010 | Optical pyrometers                              | 8         | A                |
| 9025192090 | Other                                           | 8         | A                |
| 9025801000 | Hydrometers and similar floating instruments    | 8         | A                |
| 9025802010 | Mercury barometer                               | 8         | A                |
| 9025802090 | Other                                           | 8         | A                |
| 9025803010 | Psychrometers                                   | 8         | A                |
| 9025803020 | Hair hygrometers                                | 8         | A                |
| 9025803090 | Other                                           | 8         | A                |
| 9025809000 | Other                                           | 8         | A                |
| 9025900000 | Parts and accessories                           | 8         | A                |
| 9026101000 | Flow meters                                     | 0         | A                |
| 9026102000 | Level gauges                                    | 0         | A                |
| 9026109000 | Other                                           | 0         | A                |
| 9026201110 | Liquid type                                     | 0         | A                |
| 9026201120 | Metallic type                                   | 0         | A                |
| 9026201190 | Other                                           | 0         | A                |
| 9026201900 | Other                                           | 0         | A                |
| 9026209000 | Other                                           | 0         | A                |
| 9026801000 | Heat meters                                     | 0         | A                |
| 9026802000 | Anemometers                                     | 0         | A                |
| 9026809000 | Other                                           | 0         | A                |
| 9026900000 | Parts and accessories                           | 0         | A                |
| 9027100000 | Gas or smoke analysis apparatus                 | 8         | A                |
| 9027200000 | Chromatographs and electrophoresis instruments  | 0         | A                |
| 9027301000 | Spectrometers                                   | 0         | A                |
| 9027302000 | Spectrophotometers                              | 0         | A                |
| 9027303000 | Spectrograph                                    | 0         | A                |
| 9027501000 | Polarimeters                                    | 0         | A                |
| 9027502000 | Refractometers                                  | 0         | A                |
| 9027503000 | Colorimeters                                    | 0         | A                |
| 9027504000 | Luxmeters                                       | 0         | A                |



| <b>HSK 2015</b> | <b>Description</b>                                                       | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|--------------------------------------------------------------------------|------------------|-------------------------|
| 9027509000      | Other                                                                    | 0                | A                       |
| 9027801000      | For physical or chemical analysis                                        | 0                | A                       |
| 9027802010      | pH meters                                                                | 0                | A                       |
| 9027802020      | Calori meters                                                            | 0                | A                       |
| 9027802030      | Visco meters                                                             | 0                | A                       |
| 9027802040      | Expansion meters                                                         | 0                | A                       |
| 9027802050      | Exposure meters                                                          | 8                | A                       |
| 9027802090      | Other                                                                    | 0                | A                       |
| 9027901000      | Microtomes                                                               | 8                | A                       |
| 9027909010      | For the purpose of semiconductor manufacturing                           | 0                | A                       |
| 9027909091      | For gas or smoke analysis apparatus and microtomes                       | 8                | A                       |
| 9027909099      | Other                                                                    | 0                | A                       |
| 9028101010      | Of digital type                                                          | 8                | A                       |
| 9028101090      | Other                                                                    | 8                | A                       |
| 9028102000      | Calibrating meters                                                       | 8                | A                       |
| 9028201010      | Of digital type                                                          | 8                | A                       |
| 9028201090      | Other                                                                    | 8                | A                       |
| 9028202000      | Calibrating meters                                                       | 8                | A                       |
| 9028301010      | Not less than 50 A                                                       | 8                | A                       |
| 9028301020      | Less than 50 A                                                           | 8                | A                       |
| 9028302000      | Calibrating meters                                                       | 8                | A                       |
| 9028900000      | Parts and accessories                                                    | 8                | A                       |
| 9029101000      | Revolution counters                                                      | 8                | A                       |
| 9029102000      | Production counters                                                      | 8                | A                       |
| 9029103000      | Taximeters                                                               | 8                | A                       |
| 9029104000      | Mileometers                                                              | 8                | A                       |
| 9029105000      | Counters for indicating the working hours of machines                    | 8                | A                       |
| 9029109000      | Other                                                                    | 8                | A                       |
| 9029201010      | Chronometric system                                                      | 8                | A                       |
| 9029201090      | Other                                                                    | 8                | A                       |
| 9029202000      | Stroboscopes                                                             | 8                | A                       |
| 9029900000      | Parts and accessories                                                    | 8                | A                       |
| 9030100000      | Instruments and apparatus for measuring or detecting ionising radiations | 8                | A                       |
| 9030201010      | Of cathode-ray                                                           | 8                | A                       |
| 9030201090      | Other                                                                    | 8                | A                       |

| <b>HSK 2015</b> | <b>Description</b>                                                      | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|-------------------------------------------------------------------------|------------------|-------------------------|
| 9030202010      | Of cathode-ray                                                          | 8                | A                       |
| 9030202090      | Other                                                                   | 8                | A                       |
| 9030310000      | Multimeters without a recording device                                  | 8                | A                       |
| 9030320000      | Multimeters with a recording device                                     | 8                | A                       |
| 9030331000      | Voltmeters                                                              | 8                | A                       |
| 9030332000      | Ammeters                                                                | 8                | A                       |
| 9030333000      | Circuit testers                                                         | 8                | A                       |
| 9030334000      | Resistance meters                                                       | 8                | A                       |
| 9030335000      | Galvanometer                                                            | 8                | A                       |
| 9030336000      | Frequency measuring apparatus                                           | 8                | A                       |
| 9030339000      | Other                                                                   | 8                | A                       |
| 9030391000      | Voltmeters                                                              | 8                | A                       |
| 9030392000      | Ammeters                                                                | 8                | A                       |
| 9030393000      | Circuit testers                                                         | 8                | A                       |
| 9030394000      | Resistance meters                                                       | 8                | A                       |
| 9030395000      | Galvanometer                                                            | 8                | A                       |
| 9030396000      | Frequency measuring apparatus                                           | 8                | A                       |
| 9030399000      | Other                                                                   | 8                | A                       |
| 9030401000      | Crosstalk meter                                                         | 8                | A                       |
| 9030402000      | Gain measuring instruments                                              | 8                | A                       |
| 9030403000      | Distortion factor meters                                                | 8                | A                       |
| 9030404000      | Psophometers                                                            | 8                | A                       |
| 9030409000      | Other                                                                   | 8                | A                       |
| 9030820000      | For measuring or checking semiconductor wafers or devices               | 8                | A                       |
| 9030840000      | Other, with a recording device                                          | 8                | A                       |
| 9030890000      | Other                                                                   | 8                | A                       |
| 9030901000      | Of subheading 9030.82                                                   | 0                | A                       |
| 9030909000      | Other                                                                   | 8                | A                       |
| 9031100000      | Machines for balancing mechanical parts                                 | 8                | A                       |
| 9031200000      | Test benches                                                            | 8                | A                       |
| 9031411000      | Focimeters                                                              | 0                | A                       |
| 9031412000      | For measuring surface particulate contamination on semiconductor wafers | 0                | A                       |
| 9031419000      | Other                                                                   | 0                | A                       |
| 9031491000      | Optical surface testers                                                 | 8                | A                       |

| HSK 2015   | Description                                                              | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------|-----------|------------------|
| 9031492000 | Optical goniometers or angle gauges                                      | 8         | A                |
| 9031493000 | Focimeters                                                               | 8         | A                |
| 9031494010 | For the purpose of semiconductor manufacturing                           | 0         | A                |
| 9031494090 | Other                                                                    | 8         | A                |
| 9031499000 | Other                                                                    | 8         | A                |
| 9031801000 | Ultrasonic fish finders                                                  | 8         | A                |
| 9031802000 | Load-cells                                                               | 8         | A                |
| 9031809010 | Equipment for testing the characteristics of internal combustion engines | 8         | A                |
| 9031809020 | Gear testing machines                                                    | 8         | A                |
| 9031809030 | Planimeters                                                              | 8         | A                |
| 9031809040 | Spherometers                                                             | 8         | A                |
| 9031809050 | Apparatus for checking textile materials                                 | 8         | A                |
| 9031809060 | Ultra-sonic thickness measuring instruments                              | 8         | A                |
| 9031809070 | Instruments for detecting faults, cracks or other defects                | 8         | A                |
| 9031809080 | Dynamometers                                                             | 8         | A                |
| 9031809091 | For the purpose of semiconductor manufacturing                           | 0         | A                |
| 9031809099 | Other                                                                    | 8         | A                |
| 9031901010 | Of subheadings 9031.41                                                   | 0         | A                |
| 9031901090 | Of other                                                                 | 0         | A                |
| 9031909000 | Other                                                                    | 8         | A                |
| 9032101010 | For refrigerators                                                        | 8         | A                |
| 9032101020 | For aircraft                                                             | 5         | A                |
| 9032101090 | Other                                                                    | 8         | A                |
| 9032102000 | Of fixed type                                                            | 8         | A                |
| 9032200000 | Manostats                                                                | 8         | A                |
| 9032811010 | For aircraft                                                             | 5         | A                |
| 9032811090 | Other                                                                    | 8         | A                |
| 9032812010 | For aircraft                                                             | 5         | A                |
| 9032812091 | Of machines and mechanical appliances for making semiconductor devices   | 3         | A                |
| 9032812099 | Other                                                                    | 8         | A                |
| 9032819010 | For aircraft                                                             | 5         | A                |
| 9032819090 | Other                                                                    | 8         | A                |
| 9032891010 | For aircraft                                                             | 5         | A                |

| HSK 2015   | Description                                                                                                                                   | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 9032891090 | Other                                                                                                                                         | 8         | A                |
| 9032892010 | For aircraft                                                                                                                                  | 5         | A                |
| 9032892090 | Other                                                                                                                                         | 8         | A                |
| 9032893010 | For aircraft                                                                                                                                  | 5         | A                |
| 9032893090 | Other                                                                                                                                         | 8         | A                |
| 9032899010 | For aircraft                                                                                                                                  | 5         | A                |
| 9032899090 | Other                                                                                                                                         | 8         | A                |
| 9032901000 | For aircraft                                                                                                                                  | 5         | A                |
| 9032909000 | Other                                                                                                                                         | 8         | A                |
| 9033000000 | Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90. | 8         | A                |
| 9101110000 | With mechanical display only                                                                                                                  | 8         | A                |
| 9101191000 | With opto-electronic display only                                                                                                             | 8         | A                |
| 9101199000 | Other                                                                                                                                         | 8         | A                |
| 9101210000 | With automatic winding                                                                                                                        | 8         | A                |
| 9101290000 | Other                                                                                                                                         | 8         | A                |
| 9101910000 | Electrically operated                                                                                                                         | 8         | A                |
| 9101990000 | Other                                                                                                                                         | 8         | A                |
| 9102111000 | For the blind                                                                                                                                 | 8         | A                |
| 9102112000 | With dials, bands or similar of precious metal or of metal clad with precious metal                                                           | 8         | A                |
| 9102119010 | Battery or accumulator operated                                                                                                               | 8         | A                |
| 9102119090 | Other                                                                                                                                         | 8         | A                |
| 9102121000 | Battery or accumulator operated                                                                                                               | 8         | A                |
| 9102129010 | For the blind                                                                                                                                 | 8         | A                |
| 9102129020 | With dials, bands or similar of precious metal or of metal clad with precious metal                                                           | 8         | A                |
| 9102129090 | Other                                                                                                                                         | 8         | A                |
| 9102191000 | Battery or accumulator operated                                                                                                               | 8         | A                |
| 9102199010 | For the blind                                                                                                                                 | 8         | A                |
| 9102199020 | With dials, bands or similar of precious metal or of metal clad with precious metal                                                           | 8         | A                |
| 9102199090 | Other                                                                                                                                         | 8         | A                |
| 9102211000 | For the blind                                                                                                                                 | 8         | A                |
| 9102212000 | With dials, bands or similar of precious metal or of metal clad with precious metal                                                           | 8         | A                |

| <b>HSK 2015</b> | <b>Description</b>                                                                              | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|-------------------------------------------------------------------------------------------------|------------------|-------------------------|
| 9102219000      | Other                                                                                           | 8                | A                       |
| 9102291000      | For the blind                                                                                   | 8                | A                       |
| 9102292000      | With dials bands or similar of precious metal or of metal clad with precious metal.             | 8                | A                       |
| 9102299000      | Other                                                                                           | 8                | A                       |
| 9102911000      | Stop-watches                                                                                    | 8                | A                       |
| 9102912000      | For the blind                                                                                   | 8                | A                       |
| 9102919010      | Battery or accumulator powered                                                                  | 8                | A                       |
| 9102919090      | Other                                                                                           | 8                | A                       |
| 9102991000      | Stop-watches                                                                                    | 8                | A                       |
| 9102992000      | For the blind                                                                                   | 8                | A                       |
| 9102999000      | Other                                                                                           | 8                | A                       |
| 9103101000      | Travel clocks                                                                                   | 8                | A                       |
| 9103109000      | Other                                                                                           | 8                | A                       |
| 9103901000      | Travel clocks                                                                                   | 8                | A                       |
| 9103909000      | Other                                                                                           | 8                | A                       |
| 9104001000      | For vehicles                                                                                    | 8                | A                       |
| 9104002000      | For aircraft                                                                                    | 8                | A                       |
| 9104004000      | For vessels                                                                                     | 8                | A                       |
| 9104009000      | Other                                                                                           | 8                | A                       |
| 9105110000      | Electrically operated                                                                           | 8                | A                       |
| 9105190000      | Other                                                                                           | 8                | A                       |
| 9105210000      | Electrically operated                                                                           | 8                | A                       |
| 9105290000      | Other                                                                                           | 8                | A                       |
| 9105910000      | Electrically operated                                                                           | 8                | A                       |
| 9105990000      | Other                                                                                           | 8                | A                       |
| 9106100000      | Time-registers; time-recorders                                                                  | 8                | A                       |
| 9106901000      | Watchmen's telltales                                                                            | 8                | A                       |
| 9106902000      | Timers                                                                                          | 8                | A                       |
| 9106903000      | Parking meters                                                                                  | 8                | A                       |
| 9106909000      | Other                                                                                           | 8                | A                       |
| 9107001000      | With synchronous motor                                                                          | 8                | A                       |
| 9107009000      | Other                                                                                           | 8                | A                       |
| 9108110000      | With mechanical display only or with a device to which a mechanical display can be incorporated | 5                | A                       |
| 9108120000      | With opto-electronic display only                                                               | 5                | A                       |
| 9108190000      | Other                                                                                           | 5                | A                       |

| HSK 2015   | Description                                                  | Base Rate | Staging Category |
|------------|--------------------------------------------------------------|-----------|------------------|
| 9108200000 | With automatic winding                                       | 5         | A                |
| 9108900000 | Other                                                        | 5         | A                |
| 9109100000 | Electrically operated                                        | 8         | A                |
| 9109900000 | Other                                                        | 8         | A                |
| 9110111000 | Battery or accumulator powered                               | 8         | A                |
| 9110112000 | With automatic winding                                       | 8         | A                |
| 9110119000 | Other                                                        | 8         | A                |
| 9110121000 | Battery or accumulator powered.                              | 8         | A                |
| 9110122000 | With automatic winding                                       | 8         | A                |
| 9110129000 | Other                                                        | 8         | A                |
| 9110191000 | Battery or accumulator powered                               | 8         | A                |
| 9110192000 | With automatic winding                                       | 8         | A                |
| 9110199000 | Other                                                        | 8         | A                |
| 9110901000 | Battery or accumulator powered                               | 8         | A                |
| 9110909000 | Other                                                        | 8         | A                |
| 9111100000 | Cases of precious metal or of metal clad with precious metal | 8         | A                |
| 9111200000 | Cases of base metal, whether or not gold- or silver- plated  | 8         | A                |
| 9111800000 | Other cases                                                  | 8         | A                |
| 9111901000 | Of precious metal or metal clad with precious metal          | 8         | A                |
| 9111909000 | Other                                                        | 8         | A                |
| 9112200000 | Cases                                                        | 8         | A                |
| 9112900000 | Parts                                                        | 8         | A                |
| 9113100000 | Of precious metal or of metal clad with precious metal       | 8         | A                |
| 9113200000 | Of base metal, whether or not gold- or silver- plated        | 8         | A                |
| 9113901000 | Of plastics                                                  | 8         | A                |
| 9113902000 | Of leather or composition leather                            | 8         | A                |
| 9113909000 | Other                                                        | 8         | A                |
| 9114100000 | Springs, including hair-springs                              | 8         | A                |
| 9114300000 | Dials                                                        | 8         | A                |
| 9114400000 | Plates and bridges                                           | 8         | A                |
| 9114900000 | Other                                                        | 8         | A                |
| 9201101000 | Of automatic                                                 | 8         | A                |
| 9201109000 | Other                                                        | 8         | A                |
| 9201200000 | Grand pianos                                                 | 8         | A                |
| 9201901000 | Harpichords                                                  | 8         | A                |

| <b>HSK 2015</b> | <b>Description</b>              | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|---------------------------------|------------------|-------------------------|
| 9201909000      | Other                           | 8                | A                       |
| 9202101000      | Violins                         | 8                | A                       |
| 9202102000      | Violoncellos                    | 8                | A                       |
| 9202109000      | Other                           | 8                | A                       |
| 9202901000      | Guitars                         | 8                | A                       |
| 9202902000      | Harps                           | 8                | A                       |
| 9202903000      | Mandolines                      | 8                | A                       |
| 9202904000      | Banjo                           | 8                | A                       |
| 9202909000      | Other                           | 8                | A                       |
| 9205101000      | Trumpets                        | 8                | A                       |
| 9205102000      | Trombones                       | 8                | A                       |
| 9205109000      | Other                           | 8                | A                       |
| 9205901010      | Flutes                          | 8                | A                       |
| 9205901020      | Clarinets                       | 8                | A                       |
| 9205901030      | Saxophones                      | 8                | A                       |
| 9205901040      | Recorder                        | 8                | A                       |
| 9205901090      | Other                           | 8                | A                       |
| 9205902010      | Pipe organs                     | 8                | A                       |
| 9205902020      | Reed organs                     | 8                | A                       |
| 9205902090      | Other                           | 8                | A                       |
| 9205903010      | Accordions                      | 8                | A                       |
| 9205903020      | Melodicas                       | 8                | A                       |
| 9205903090      | Other                           | 8                | A                       |
| 9205904000      | Mouth organs                    | 8                | A                       |
| 9205909000      | Other                           | 8                | A                       |
| 9206001000      | Drums                           | 8                | A                       |
| 9206002000      | Xylophones                      | 8                | A                       |
| 9206003000      | Cymbals                         | 8                | A                       |
| 9206004000      | Castanets                       | 8                | A                       |
| 9206005000      | Maracas                         | 8                | A                       |
| 9206006000      | Tambourine                      | 8                | A                       |
| 9206009000      | Other                           | 8                | A                       |
| 9207101000      | Organs (including synthesizers) | 8                | A                       |
| 9207103000      | Pianos                          | 8                | A                       |
| 9207109000      | Other                           | 8                | A                       |
| 9207901000      | Guitars                         | 8                | A                       |
| 9207902000      | Accordions                      | 8                | A                       |

| HSK 2015   | Description                                                                               | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------|-----------|------------------|
| 9207903000 | Rhythm box                                                                                | 8         | A                |
| 9207909000 | Other                                                                                     | 8         | A                |
| 9208100000 | Musical boxes                                                                             | 8         | A                |
| 9208901000 | Fairground organs                                                                         | 8         | A                |
| 9208902000 | Mechanical street organs                                                                  | 8         | A                |
| 9208903000 | Mechanical singing birds                                                                  | 8         | A                |
| 9208904000 | Musical saws                                                                              | 8         | A                |
| 9208909000 | Other                                                                                     | 8         | A                |
| 9209301000 | Of metal wire                                                                             | 8         | A                |
| 9209309000 | Other                                                                                     | 8         | A                |
| 9209910000 | Parts and accessories for pianos                                                          | 8         | A                |
| 9209920000 | Parts and accessories for the musical instruments of heading 92.02                        | 8         | A                |
| 9209940000 | Parts and accessories for the musical instruments of heading 92.07                        | 8         | A                |
| 9209991000 | For musical movements                                                                     | 8         | A                |
| 9209992000 | Metronomes, tuning forks and pitch pipes of all kinds                                     | 8         | A                |
| 9209993000 | Mechanisms for musical boxes                                                              | 8         | A                |
| 9209999000 | Other                                                                                     | 8         | A                |
| 9301101000 | Self-propelled                                                                            | 0         | A                |
| 9301109000 | Other                                                                                     | 0         | A                |
| 9301200000 | Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors | 0         | A                |
| 9301901000 | Fully automatic shotguns                                                                  | 0         | A                |
| 9301902010 | Bolt action                                                                               | 0         | A                |
| 9301902020 | Semi-automatic                                                                            | 0         | A                |
| 9301902030 | Fully automatic                                                                           | 0         | A                |
| 9301902090 | Other                                                                                     | 0         | A                |
| 9301903000 | Machine-guns                                                                              | 0         | A                |
| 9301904010 | Fully automatic pistols                                                                   | 0         | A                |
| 9301904090 | Other                                                                                     | 0         | A                |
| 9301909000 | Other                                                                                     | 0         | A                |
| 9302001010 | Revolvers                                                                                 | 0         | A                |
| 9302001021 | Semi-automatic                                                                            | 0         | A                |
| 9302001029 | Other                                                                                     | 0         | A                |
| 9302001030 | Pistols, multiple barrel                                                                  | 0         | A                |



| <b>HSK 2015</b> | <b>Description</b>                                    | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|-------------------------------------------------------|------------------|-------------------------|
| 9302001090      | Other                                                 | 0                | A                       |
| 9302009010      | Revolvers                                             | 0                | A                       |
| 9302009021      | Semi-automatic                                        | 0                | A                       |
| 9302009029      | Other                                                 | 0                | A                       |
| 9302009030      | Pistols, multiple barrel                              | 0                | A                       |
| 9302009090      | Other                                                 | 0                | A                       |
| 9303100000      | Muzzle-loading firearms                               | 8                | A                       |
| 9303201011      | Pump-action                                           | 8                | A                       |
| 9303201012      | Semi-automatic                                        | 8                | A                       |
| 9303201019      | Other                                                 | 8                | A                       |
| 9303201020      | Shotguns, multiple barrel, including combination guns | 8                | A                       |
| 9303201090      | Other                                                 | 8                | A                       |
| 9303209011      | Pump-action                                           | 8                | A                       |
| 9303209012      | Semi-automatic                                        | 8                | A                       |
| 9303209019      | Other                                                 | 8                | A                       |
| 9303209020      | Shotguns, multiple barrel, including combination guns | 8                | A                       |
| 9303209090      | Other                                                 | 8                | A                       |
| 9303301010      | Single-shot                                           | 8                | A                       |
| 9303301020      | Semi-automatic                                        | 8                | A                       |
| 9303301090      | Other                                                 | 8                | A                       |
| 9303309010      | Single-shot                                           | 8                | A                       |
| 9303309020      | Semi-automatic                                        | 8                | A                       |
| 9303309090      | Other                                                 | 8                | A                       |
| 9303900000      | Other                                                 | 8                | A                       |
| 9304001000      | Air guns                                              | 8                | A                       |
| 9304009000      | Other                                                 | 8                | A                       |
| 9305101010      | Firing mechanisms                                     | 0                | A                       |
| 9305101020      | Frames and receivers                                  | 0                | A                       |
| 9305101030      | Barrels                                               | 0                | A                       |
| 9305101040      | Pistons, locking lugs and gas buffers                 | 0                | A                       |
| 9305101050      | Magazines and parts thereof                           | 0                | A                       |
| 9305101060      | Silencers (sound moderators) and parts thereof        | 0                | A                       |
| 9305101070      | Butts, grips and plates                               | 0                | A                       |
| 9305101080      | Slides (for pistols) and cylinders (for revolvers)    | 0                | A                       |
| 9305101090      | Other                                                 | 0                | A                       |

| <b>HSK 2015</b> | <b>Description</b>                                                                                         | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|------------------------------------------------------------------------------------------------------------|------------------|-------------------------|
| 9305109010      | Firing mechanisms                                                                                          | 8                | A                       |
| 9305109020      | Frames and receivers                                                                                       | 8                | A                       |
| 9305109030      | Barrels                                                                                                    | 8                | A                       |
| 9305109040      | Pistons, locking lugs and gas buffers                                                                      | 8                | A                       |
| 9305109050      | Magazines and parts thereof                                                                                | 8                | A                       |
| 9305109060      | Silencers (sound moderators) and parts thereof                                                             | 8                | A                       |
| 9305109070      | Butts, grips and plates                                                                                    | 8                | A                       |
| 9305109080      | Slides(for pistols) and cylinders (for revolvers)                                                          | 8                | A                       |
| 9305109090      | Other                                                                                                      | 8                | A                       |
| 9305201000      | Shotgun barrels                                                                                            | 8                | A                       |
| 9305209010      | Rifle barrels                                                                                              | 8                | A                       |
| 9305209020      | Magazines and parts thereof                                                                                | 8                | A                       |
| 9305209090      | Other                                                                                                      | 8                | A                       |
| 9305911010      | Firing mechanisms                                                                                          | 0                | A                       |
| 9305911020      | Frames and receivers                                                                                       | 0                | A                       |
| 9305911030      | Barrels                                                                                                    | 0                | A                       |
| 9305911040      | Pistons, locking lugs and gas buffers                                                                      | 0                | A                       |
| 9305911050      | Magazines and parts thereof                                                                                | 0                | A                       |
| 9305911060      | Silencers (sound moderators) and parts thereof                                                             | 0                | A                       |
| 9305911070      | Flash eliminators and parts thereof                                                                        | 0                | A                       |
| 9305911080      | Breeches, bolts (gunlocks) and bolt carriers                                                               | 0                | A                       |
| 9305911090      | Other                                                                                                      | 0                | A                       |
| 9305919000      | Other                                                                                                      | 0                | A                       |
| 9305990000      | Other                                                                                                      | 8                | A                       |
| 9306210000      | Cartridges                                                                                                 | 0                | A                       |
| 9306290000      | Other                                                                                                      | 0                | A                       |
| 9306301000      | Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof              | 0                | A                       |
| 9306309000      | Other                                                                                                      | 0                | A                       |
| 9306900000      | Other                                                                                                      | 0                | A                       |
| 9307000000      | Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor. | 0                | A                       |
| 9401100000      | Seats of a kind used for aircraft                                                                          | 0                | A                       |
| 9401200000      | Seats of a kind used for motor vehicles                                                                    | 8                | A                       |

| <b>HSK 2015</b> | <b>Description</b>                        | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|-------------------------------------------|------------------|-------------------------|
| 9401302000      | Of cane                                   | 0                | A                       |
| 9401303000      | Covered with leather                      | 0                | A                       |
| 9401309000      | Other                                     | 0                | A                       |
| 9401401000      | Of cane                                   | 0                | A                       |
| 9401402000      | Covered with leather                      | 0                | A                       |
| 9401409000      | Other                                     | 0                | A                       |
| 9401510000      | Of bamboo or rattan                       | 0                | A                       |
| 9401591000      | Of cane                                   | 0                | A                       |
| 9401599000      | Other                                     | 0                | A                       |
| 9401611000      | Covered with leather                      | 0                | A                       |
| 9401619000      | Other                                     | 0                | A                       |
| 9401691000      | Covered with leather                      | 0                | A                       |
| 9401699000      | Other                                     | 0                | A                       |
| 9401711000      | Covered with leather                      | 0                | A                       |
| 9401719000      | Other                                     | 0                | A                       |
| 9401791000      | Covered with leather                      | 0                | A                       |
| 9401799000      | Other                                     | 0                | A                       |
| 9401801000      | Of stone                                  | 0                | A                       |
| 9401809000      | Other                                     | 0                | A                       |
| 9401901000      | Of wood                                   | 8                | A                       |
| 9401902000      | Of metal                                  | 8                | A                       |
| 9401909000      | Other                                     | 8                | A                       |
| 9402101010      | Dentists' chairs                          | 0                | A                       |
| 9402101020      | Optical chairs                            | 0                | A                       |
| 9402101090      | Other                                     | 0                | A                       |
| 9402109010      | Barbers or beauty shop's chairs           | 0                | A                       |
| 9402109090      | Other                                     | 0                | A                       |
| 9402901000      | Operating tables                          | 0                | A                       |
| 9402902000      | Gynecologic tables                        | 0                | A                       |
| 9402903000      | Delivery tables                           | 0                | A                       |
| 9402908000      | Other                                     | 0                | A                       |
| 9402909000      | Parts                                     | 0                | A                       |
| 9403100000      | Metal furniture of a kind used in offices | 0                | A                       |
| 9403201000      | Beds                                      | 0                | A                       |
| 9403209000      | Other                                     | 0                | A                       |
| 9403301000      | Desks                                     | 0                | A                       |

| HSK 2015   | Description                                               | Base Rate | Staging Category |
|------------|-----------------------------------------------------------|-----------|------------------|
| 9403309000 | Other                                                     | 0         | A                |
| 9403401000 | Dinner tables                                             | 8         | A                |
| 9403409000 | Other                                                     | 8         | A                |
| 9403501000 | Beds                                                      | 0         | A                |
| 9403509000 | Other                                                     | 0         | A                |
| 9403601010 | Stationery chests                                         | 0         | A                |
| 9403601020 | Dressing tables                                           | 0         | A                |
| 9403601030 | Dressers (wardrobes)                                      | 0         | A                |
| 9403601090 | Other                                                     | 0         | A                |
| 9403609010 | Stationery chests                                         | 0         | A                |
| 9403609020 | Dressing tables                                           | 0         | A                |
| 9403609030 | Dressers (wardrobes)                                      | 0         | A                |
| 9403609090 | Other                                                     | 0         | A                |
| 9403701000 | Baby's step training                                      | 0         | A                |
| 9403709000 | Other                                                     | 0         | A                |
| 9403810000 | Of bamboo or rattan                                       | 0         | A                |
| 9403890000 | Other                                                     | 0         | A                |
| 9403900000 | Parts                                                     | 8         | A                |
| 9404100000 | Mattress supports                                         | 8         | A                |
| 9404210000 | Of cellular rubber or plastics,<br>whether or not covered | 8         | A                |
| 9404290000 | Of other materials                                        | 8         | A                |
| 9404300000 | Sleeping bags                                             | 8         | A                |
| 9404900000 | Other                                                     | 8         | A                |
| 9405101000 | Of filament lamps                                         | 8         | A                |
| 9405102000 | Of fluorescent lamps                                      | 8         | A                |
| 9405103000 | Of light-emitting diode (LED)                             | 8         | A                |
| 9405109000 | Other                                                     | 8         | A                |
| 9405201000 | Of filament lamps                                         | 8         | A                |
| 9405202000 | Of fluorescent lamps                                      | 8         | A                |
| 9405203000 | Of light-emitting diode (LED)                             | 8         | A                |
| 9405209000 | Other                                                     | 8         | A                |
| 9405301000 | Of filament lamps                                         | 8         | A                |
| 9405302000 | Of light-emitting diode (LED)                             | 8         | A                |
| 9405309000 | Other                                                     | 8         | A                |
| 9405401000 | Of anti-explosive type                                    | 8         | A                |
| 9405402000 | Of flood type                                             | 8         | A                |

| <b>HSK 2015</b> | <b>Description</b>                                       | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|----------------------------------------------------------|------------------|-------------------------|
| 9405403000      | Of street type                                           | 8                | A                       |
| 9405409000      | Other                                                    | 8                | A                       |
| 9405500000      | Non-electrical lamps and lighting fittings               | 8                | A                       |
| 9405601000      | Of neon tubes                                            | 8                | A                       |
| 9405602000      | Of filament lamps                                        | 8                | A                       |
| 9405603000      | Of fluorescent lamps                                     | 8                | A                       |
| 9405604000      | Of light-emitting diode (LED)                            | 8                | A                       |
| 9405609000      | Other                                                    | 8                | A                       |
| 9405911000      | Of chandeliers                                           | 8                | A                       |
| 9405919000      | Other                                                    | 8                | A                       |
| 9405921000      | Of chandeliers                                           | 8                | A                       |
| 9405929000      | Other                                                    | 8                | A                       |
| 9405991000      | Of chandeliers                                           | 8                | A                       |
| 9405999000      | Other                                                    | 8                | A                       |
| 9406001000      | Of wood                                                  | 8                | E                       |
| 9406009010      | Of plastic                                               | 8                | A                       |
| 9406009020      | Of iron or steel                                         | 8                | A                       |
| 9406009030      | Of aluminium                                             | 8                | A                       |
| 9406009090      | Other                                                    | 8                | A                       |
| 9503001100      | Children's tricycles                                     | 0                | A                       |
| 9503001200      | Scooters                                                 | 0                | A                       |
| 9503001300      | Pedal cars                                               | 0                | A                       |
| 9503001400      | Dolls' carriages                                         | 0                | A                       |
| 9503001800      | Other                                                    | 0                | A                       |
| 9503001900      | Parts and accessories                                    | 0                | A                       |
| 9503002110      | Of textile materials                                     | 8                | A                       |
| 9503002120      | Of rubbers                                               | 0                | A                       |
| 9503002130      | Of plastics                                              | 8                | A                       |
| 9503002140      | Of ceramics                                              | 0                | A                       |
| 9503002150      | Of glasses                                               | 0                | A                       |
| 9503002160      | Of wood                                                  | 0                | A                       |
| 9503002190      | Other                                                    | 8                | A                       |
| 9503002910      | Garments and accessories therefor, footwear and headgear | 8                | A                       |
| 9503002990      | Other                                                    | 0                | A                       |
| 9503003110      | Electric trains                                          | 0                | A                       |
| 9503003190      | Accessories                                              | 0                | A                       |

| HSK 2015   | Description                                                                                                                              | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 9503003200 | Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading 9503.00.31                      | 0         | A                |
| 9503003300 | Other construction sets and constructional toys                                                                                          | 0         | A                |
| 9503003411 | Of textile materials                                                                                                                     | 8         | A                |
| 9503003419 | Other                                                                                                                                    | 8         | A                |
| 9503003491 | Of textile material                                                                                                                      | 8         | A                |
| 9503003492 | Of rubbers                                                                                                                               | 0         | A                |
| 9503003493 | Of plastics                                                                                                                              | 8         | A                |
| 9503003494 | Of metal                                                                                                                                 | 8         | A                |
| 9503003495 | Of ceramics                                                                                                                              | 0         | A                |
| 9503003496 | Of glasses                                                                                                                               | 0         | A                |
| 9503003497 | Of wood                                                                                                                                  | 0         | A                |
| 9503003499 | Other                                                                                                                                    | 8         | A                |
| 9503003500 | Toy musical instruments and apparatus                                                                                                    | 8         | A                |
| 9503003600 | Puzzles                                                                                                                                  | 0         | A                |
| 9503003700 | Other toys, put up in sets or outfits                                                                                                    | 8         | A                |
| 9503003800 | Other toys and models, incorporating a motor                                                                                             | 8         | A                |
| 9503003911 | Balloons, toy balls, kites and the like                                                                                                  | 8         | A                |
| 9503003919 | Other                                                                                                                                    | 8         | A                |
| 9503003990 | Parts and accessories (excluding those of subheading 9503.00.3190)                                                                       | 0         | A                |
| 9504201000 | Billiard tables                                                                                                                          | 0         | A                |
| 9504202000 | Billiard balls                                                                                                                           | 0         | A                |
| 9504209000 | Other                                                                                                                                    | 0         | A                |
| 9504300000 | Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than automatic bowling alley equipment | 0         | A                |
| 9504400000 | Playing cards                                                                                                                            | 0         | A                |
| 9504501000 | Video games of a kind used with a television receiver                                                                                    | 0         | A                |
| 9504509000 | Other                                                                                                                                    | 0         | A                |
| 9504901010 | Pin tables                                                                                                                               | 0         | A                |
| 9504901020 | Pin setters                                                                                                                              | 0         | A                |
| 9504901030 | Bowling balls                                                                                                                            | 0         | A                |
| 9504901040 | Lane                                                                                                                                     | 0         | A                |
| 9504901050 | Bowling pins                                                                                                                             | 0         | A                |
| 9504901090 | Other                                                                                                                                    | 0         | A                |

| <b>HSK 2015</b> | <b>Description</b>                                                         | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|----------------------------------------------------------------------------|------------------|-------------------------|
| 9504902000      | Electronic games                                                           | 0                | A                       |
| 9504903000      | Other articles and equipment                                               | 0                | A                       |
| 9504909010      | Of video games                                                             | 0                | A                       |
| 9504909020      | Of electronic games                                                        | 0                | A                       |
| 9504909090      | Other                                                                      | 0                | A                       |
| 9505100000      | Articles for Christmas festivities                                         | 8                | A                       |
| 9505900000      | Other                                                                      | 8                | A                       |
| 9506110000      | Skis                                                                       | 8                | A                       |
| 9506120000      | Ski-fastenings (ski-bindings)                                              | 8                | A                       |
| 9506190000      | Other                                                                      | 8                | A                       |
| 9506210000      | Sailboards                                                                 | 8                | A                       |
| 9506290000      | Other                                                                      | 8                | A                       |
| 9506310000      | Clubs, complete                                                            | 8                | A                       |
| 9506320000      | Balls                                                                      | 8                | A                       |
| 9506391000      | Parts of clubs                                                             | 8                | A                       |
| 9506399000      | Other                                                                      | 8                | A                       |
| 9506401000      | Table-tennis tables                                                        | 8                | A                       |
| 9506402000      | Table-tennis rackets                                                       | 8                | A                       |
| 9506403000      | Table-tennis balls                                                         | 8                | A                       |
| 9506409000      | Other                                                                      | 8                | A                       |
| 9506510000      | Lawn-tennis rackets, whether or not strung                                 | 8                | A                       |
| 9506591000      | Badminton rackets                                                          | 8                | A                       |
| 9506599000      | Other                                                                      | 8                | A                       |
| 9506610000      | Lawn-tennis balls                                                          | 8                | A                       |
| 9506621000      | Soccer balls                                                               | 8                | A                       |
| 9506622000      | Basket balls                                                               | 8                | A                       |
| 9506623000      | Volley balls                                                               | 8                | A                       |
| 9506624000      | Hand balls                                                                 | 8                | A                       |
| 9506625000      | American footballs                                                         | 8                | A                       |
| 9506629000      | Other                                                                      | 8                | A                       |
| 9506691000      | Badminton shuttlecock                                                      | 8                | A                       |
| 9506692000      | Baseballs                                                                  | 8                | A                       |
| 9506699000      | Other                                                                      | 8                | A                       |
| 9506700000      | Ice skates and roller skates, including skating boots with skates attached | 8                | A                       |

| HSK 2015   | Description                                                                                                                                       | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 9506910000 | Articles and equipment for general physical exercise, gymnastics or athletics                                                                     | 8         | A                |
| 9506990000 | Other                                                                                                                                             | 8         | A                |
| 9507101000 | Of glass fibre                                                                                                                                    | 8         | A                |
| 9507102000 | Of carbon                                                                                                                                         | 8         | A                |
| 9507109000 | Other                                                                                                                                             | 8         | A                |
| 9507200000 | Fish-hooks, whether or not snelled                                                                                                                | 8         | A                |
| 9507300000 | Fishing reels                                                                                                                                     | 8         | A                |
| 9507901000 | Fish landing nets and other fishing tackles                                                                                                       | 8         | A                |
| 9507909000 | Other                                                                                                                                             | 8         | A                |
| 9508100000 | Travelling circuses and travelling menageries                                                                                                     | 8         | A                |
| 9508900000 | Other                                                                                                                                             | 8         | A                |
| 9601100000 | Worked ivory and articles of ivory                                                                                                                | 8         | A                |
| 9601901010 | A nucleus for cultivating pearl                                                                                                                   | 0         | A                |
| 9601901090 | Other                                                                                                                                             | 8         | A                |
| 9601902000 | Of horn                                                                                                                                           | 8         | A                |
| 9601903000 | Of bone                                                                                                                                           | 8         | A                |
| 9601904000 | Of coral                                                                                                                                          | 8         | A                |
| 9601909010 | A nucleus for cultivating pearl                                                                                                                   | 0         | A                |
| 9601909090 | Other                                                                                                                                             | 8         | A                |
| 9602001000 | Gelatin capsules                                                                                                                                  | 8         | A                |
| 9602009010 | Worked vegetable carving material (for example, corozo) and articles of vegetable carving material                                                | 8         | A                |
| 9602009020 | Worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum, and articles of those substances | 8         | A                |
| 9602009090 | Other                                                                                                                                             | 8         | A                |
| 9603100000 | Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles                                      | 8         | A                |
| 9603210000 | Tooth brushes, including dental-plate brushes                                                                                                     | 8         | A                |
| 9603290000 | Other                                                                                                                                             | 8         | A                |
| 9603300000 | Artists' brushes, writing brushes and similar brushes for the application of cosmetics                                                            | 8         | A                |
| 9603400000 | Paint, distemper, varnish or similar brushes (other than brushes of                                                                               | 8         | A                |



| HSK 2015   | Description                                                              | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------|-----------|------------------|
|            | subheading 9603.30); paint pads and rollers                              |           |                  |
| 9603500000 | Other brushes constituting parts of machines, appliances or vehicles     | 8         | A                |
| 9603900000 | Other                                                                    | 8         | A                |
| 9604000000 | Hand sieves and hand riddles.                                            | 8         | A                |
| 9605000000 | Travel sets for personal toilet, sewing or shoe or clothes cleaning.     | 8         | A                |
| 9606100000 | Press-fasteners, snap-fasteners and press-studs and parts therefor       | 8         | A                |
| 9606210000 | Of plastics, not covered with textile material                           | 8         | A                |
| 9606220000 | Of base metal, not covered with textile material                         | 8         | A                |
| 9606291000 | Of shell-fish shell                                                      | 8         | A                |
| 9606299000 | Other                                                                    | 8         | A                |
| 9606300000 | Button moulds and other parts of buttons; button blanks                  | 8         | A                |
| 9607110000 | Fitted with chain scoops of base metal                                   | 8         | A                |
| 9607191000 | Of plastic                                                               | 8         | A                |
| 9607199000 | Other                                                                    | 8         | A                |
| 9607201000 | Of base metal                                                            | 8         | A                |
| 9607202000 | Of plastic                                                               | 8         | A                |
| 9607209000 | Other                                                                    | 8         | A                |
| 9608100000 | Ball point pens                                                          | 8         | A                |
| 9608200000 | Felt tipped and other porous-tipped pens and markers                     | 8         | A                |
| 9608301000 | Fountainpens                                                             | 8         | A                |
| 9608309000 | Other                                                                    | 8         | A                |
| 9608401000 | Propelling Pencils                                                       | 8         | A                |
| 9608402010 | Of mechanical type                                                       | 8         | A                |
| 9608402090 | Other                                                                    | 8         | A                |
| 9608500000 | Sets of articles from two or more of the foregoing subheadings           | 8         | A                |
| 9608600000 | Refills for ball point pens, comprising the ball point and ink-reservoir | 8         | A                |
| 9608911000 | Pen nibs                                                                 | 8         | A                |
| 9608912000 | Nib points                                                               | 8         | A                |
| 9608991000 | Parts                                                                    | 8         | A                |
| 9608999000 | Other                                                                    | 8         | A                |
| 9609101000 | Pencils                                                                  | 8         | A                |
| 9609102000 | Color pencils                                                            | 8         | A                |

| <b>HSK 2015</b> | <b>Description</b>                                                            | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|-------------------------------------------------------------------------------|------------------|-------------------------|
| 9609103000      | Crayons                                                                       | 8                | A                       |
| 9609200000      | Pencil leads, black or coloured                                               | 8                | A                       |
| 9609901000      | Crayons and oil pastels.                                                      | 8                | A                       |
| 9609902000      | Pastels                                                                       | 8                | A                       |
| 9609903010      | For writing                                                                   | 8                | A                       |
| 9609903090      | Other                                                                         | 8                | A                       |
| 9609909000      | Other                                                                         | 8                | A                       |
| 9610001000      | Slates                                                                        | 8                | A                       |
| 9610002000      | Black boards                                                                  | 8                | A                       |
| 9610009000      | Other                                                                         | 8                | A                       |
| 9611001000      | Stamps                                                                        | 8                | A                       |
| 9611002000      | Hand printing sets                                                            | 8                | A                       |
| 9611009000      | Other                                                                         | 8                | A                       |
| 9612101000      | For typewriter                                                                | 8                | A                       |
| 9612102000      | For EDPS machines                                                             | 8                | A                       |
| 9612109000      | Other                                                                         | 8                | A                       |
| 9612200000      | Ink-pads                                                                      | 8                | A                       |
| 9613100000      | Pocket lighters, gas fuelled, non-refillable                                  | 8                | A                       |
| 9613200000      | Pocket lighters, gas fuelled, refillable                                      | 8                | A                       |
| 9613800000      | Other lighters                                                                | 8                | A                       |
| 9613901000      | Piezo-electric ignition units                                                 | 8                | A                       |
| 9613909000      | Other                                                                         | 8                | A                       |
| 9614001000      | Pipes and pipe bowls                                                          | 8                | A                       |
| 9614009000      | Other                                                                         | 8                | A                       |
| 9615111000      | Combs                                                                         | 8                | A                       |
| 9615119000      | Other                                                                         | 8                | A                       |
| 9615191000      | Combs                                                                         | 8                | A                       |
| 9615199000      | Other                                                                         | 8                | A                       |
| 9615901000      | Hair-pins                                                                     | 8                | A                       |
| 9615909000      | Other                                                                         | 8                | A                       |
| 9616100000      | Scent sprays and similar toilet sprays, and mounts and heads therefor         | 8                | A                       |
| 9616200000      | Powder-puffs and pads for the application of cosmetics or toilet preparations | 8                | A                       |
| 9617001000      | Vacuum flasks                                                                 | 8                | A                       |
| 9617002000      | Vacuum lunch-boxes                                                            | 8                | A                       |

| HSK 2015   | Description                                                                                                                                                                | Base Rate | Staging Category |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 9617008000 | Other                                                                                                                                                                      | 8         | A                |
| 9617009000 | Parts                                                                                                                                                                      | 8         | A                |
| 9618001000 | Tailors' dummies                                                                                                                                                           | 8         | A                |
| 9618002000 | Automata                                                                                                                                                                   | 8         | A                |
| 9618009000 | Other                                                                                                                                                                      | 8         | A                |
| 9619001010 | Napkins and napkin liners for babies                                                                                                                                       | 0         | A                |
| 9619001090 | Other                                                                                                                                                                      | 0         | A                |
| 9619002000 | Of wadding of textile materials                                                                                                                                            | 8         | B                |
| 9619003010 | Of subheadings 6108.21, 6108.22, 6108.29, 6111.20, 6111.30, 6111.90, 6209.20, 6209.30, 6209.90 or 6210.50                                                                  | 13        | B                |
| 9619003020 | Of heading 6113, of subheadings 6208.91, 6208.92 or 6208.99                                                                                                                | 13        | B                |
| 9619004000 | Other made up textile articles, other than goods of notes 2 to chapter 63                                                                                                  | 10        | B                |
| 9619009000 | Other                                                                                                                                                                      | 6.5       | B                |
| 9701101000 | Paintings                                                                                                                                                                  | 0         | A                |
| 9701102000 | Drawings                                                                                                                                                                   | 0         | A                |
| 9701103000 | Pastels                                                                                                                                                                    | 0         | A                |
| 9701900000 | Other                                                                                                                                                                      | 0         | A                |
| 9702001000 | Engravings                                                                                                                                                                 | 0         | A                |
| 9702002000 | Prints                                                                                                                                                                     | 0         | A                |
| 9702003000 | Lithographs                                                                                                                                                                | 0         | A                |
| 9703001000 | Sculptures                                                                                                                                                                 | 0         | A                |
| 9703002000 | Statuary                                                                                                                                                                   | 0         | A                |
| 9704001000 | Postage stamps                                                                                                                                                             | 0         | A                |
| 9704009000 | Other                                                                                                                                                                      | 0         | A                |
| 9705000000 | Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest. | 0         | A                |
| 9706001000 | Ceramics                                                                                                                                                                   | 0         | A                |
| 9706002000 | Musical instruments                                                                                                                                                        | 0         | A                |
| 9706009000 | Other                                                                                                                                                                      | 0         | A                |

## Tariff Schedule of Guatemala

| SAC Code   | Description                                                                                                                                                                                | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 0101.21.00 | - - Pure-bred breeding animals                                                                                                                                                             | 0         | A                |
| 0101.29.00 | - - Other                                                                                                                                                                                  | 10        | A                |
| 0101.30.00 | - Asses                                                                                                                                                                                    | 10        | A                |
| 0101.90.00 | - Other                                                                                                                                                                                    | 10        | A                |
| 0102.21.00 | - - Pure-bred breeding animals                                                                                                                                                             | 0         | A                |
| 0102.29.00 | - - Other                                                                                                                                                                                  | 10        | A                |
| 0102.31.00 | - - Pure-bred breeding animals                                                                                                                                                             | 0         | A                |
| 0102.39.00 | - - Other                                                                                                                                                                                  | 10        | A                |
| 0102.90.10 | - - Pure-bred breeding animals                                                                                                                                                             | 0         | A                |
| 0102.90.90 | - - Other                                                                                                                                                                                  | 10        | A                |
| 0103.10.00 | - Pure-bred breeding animals                                                                                                                                                               | 0         | A                |
| 0103.91.00 | - - Weighing less than 50 kg                                                                                                                                                               | 10        | A                |
| 0103.92.00 | - - Weighing 50 kg or more                                                                                                                                                                 | 10        | A                |
| 0104.10.10 | - - Pure-bred breeding animals                                                                                                                                                             | 0         | A                |
| 0104.10.90 | - - Other                                                                                                                                                                                  | 10        | A                |
| 0104.20.10 | - - Pure-bred breeding animals                                                                                                                                                             | 0         | A                |
| 0104.20.90 | - - Other                                                                                                                                                                                  | 10        | A                |
| 0105.11.00 | - - Fowls of the species Gallus domesticus                                                                                                                                                 | 0         | A                |
| 0105.12.00 | - - Turkeys (gallopavus)                                                                                                                                                                   | 0         | A                |
| 0105.13.00 | - - Ducks                                                                                                                                                                                  | 10        | A                |
| 0105.14.00 | - - Geese                                                                                                                                                                                  | 10        | A                |
| 0105.15.00 | - - Guinea fowls                                                                                                                                                                           | 10        | A                |
| 0105.94.00 | - - Fowls of the species Gallus domesticus                                                                                                                                                 | 10        | A                |
| 0105.99.00 | - - Other                                                                                                                                                                                  | 10        | A                |
| 0106.11.00 | - - Primates                                                                                                                                                                               | 10        | A                |
| 0106.12.00 | - - Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia) | 10        | A                |
| 0106.13.00 | - - Camels and other camelids (Camelidae)                                                                                                                                                  | 10        | A                |
| 0106.14.00 | - - Rabbits and hares                                                                                                                                                                      | 10        | A                |
| 0106.19.00 | - - Other                                                                                                                                                                                  | 10        | A                |
| 0106.20.00 | - Reptiles (including snakes and sea turtles)                                                                                                                                              | 10        | A                |
| 0106.31.00 | - - Birds of prey                                                                                                                                                                          | 10        | A                |
| 0106.32.00 | - - Psittaciformes (including parrots, parakeets, cockatoos and other macaws)                                                                                                              | 10        | A                |

| SAC Code   | Description                                                       | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------|-----------|------------------|
| 0106.33.00 | - - Ostriches; emus ( <i>Dromaius novaehollandiae</i> )           | 10        | A                |
| 0106.39.00 | - - Other                                                         | 10        | A                |
| 0106.41.00 | - - Bees                                                          | 0         | A                |
| 0106.49.00 | - - Other                                                         | 10        | A                |
| 0106.90.00 | - Other                                                           | 10        | A                |
| 0201.10.00 | - Carcasses and half-carcasses                                    | 15        | A                |
| 0201.20.00 | - Other cuts with bone in                                         | 15        | A                |
| 0201.30.00 | - Boneless                                                        | 15        | A                |
| 0202.10.00 | - Carcasses and half-carcasses                                    | 15        | A                |
| 0202.20.00 | - Other cuts with bone in                                         | 15        | A                |
| 0202.30.00 | - Boneless                                                        | 15        | A                |
| 0203.11.00 | - - Carcasses and half-carcasses                                  | 15        | C                |
| 0203.12.00 | - - Hams, shoulders and cuts thereof, with bone in                | 15        | X                |
| 0203.19.00 | - - Other                                                         | 15        | X                |
| 0203.21.00 | - - Carcasses and half-carcasses                                  | 15        | X                |
| 0203.22.00 | - - Hams, shoulders and cuts thereof, with bone in                | 15        | X                |
| 0203.29.00 | - - Other                                                         | 15        | X                |
| 0204.10.00 | - Carcasses and half-carcasses of lamb, fresh or chilled          | 15        | E                |
| 0204.21.00 | - - Carcasses and half-carcasses                                  | 15        | E                |
| 0204.22.00 | - - Other cuts with bone in                                       | 15        | E                |
| 0204.23.00 | - - Boneless                                                      | 15        | E                |
| 0204.30.00 | - Carcasses and half-carcasses of lamb, frozen                    | 15        | C                |
| 0204.41.00 | - - Carcasses and half-carcasses                                  | 15        | E                |
| 0204.42.00 | - - Other cuts with bone in                                       | 15        | C                |
| 0204.43.00 | - - Boneless                                                      | 15        | E                |
| 0204.50.00 | - Meat of goats                                                   | 15        | E                |
| 0205.00.00 | MEAT OF HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN | 15        | C                |
| 0206.10.00 | - Of bovine animals, fresh or chilled                             | 15        | A                |
| 0206.21.00 | - - Tongues                                                       | 10        | A                |
| 0206.22.00 | - - Livers                                                        | 10        | A                |
| 0206.29.00 | - - Other                                                         | 10        | A                |
| 0206.30.10 | - - Skin                                                          | 5         | G                |
| 0206.30.90 | - - Other                                                         | 15        | G                |
| 0206.41.00 | - - Livers                                                        | 15        | G                |
| 0206.49.10 | - - - Skin                                                        | 5         | G                |
| 0206.49.90 | - - - Other                                                       | 15        | G                |
| 0206.80.00 | - Other, fresh or chilled                                         | 15        | G                |
| 0206.90.00 | - Other, frozen                                                   | 15        | G                |

| SAC Code   | Description                                                     | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------|-----------|------------------|
| 0207.11.00 | - - Not cut in pieces, fresh or chilled                         | 15        | X                |
| 0207.12.00 | - - Not cut in pieces, frozen                                   | 15        | X                |
| 0207.13.10 | - - - In paste form, mechanically boned                         | 5         | X                |
| 0207.13.91 | - - - - Breasts                                                 | 15        | X                |
| 0207.13.92 | - - - - Wings                                                   | 15        | X                |
| 0207.13.93 | - - - - Legs, thighs, whether or not joined                     | 15        | X                |
| 0207.13.94 | - - - - Pieces including legs and thighs, whether or not joined | 15        | X                |
| 0207.13.99 | - - - - Other                                                   | 15        | X                |
| 0207.14.10 | - - - In paste form, mechanically boned                         | 5         | X                |
| 0207.14.91 | - - - - Breasts                                                 | 15        | X                |
| 0207.14.92 | - - - - Wings                                                   | 15        | X                |
| 0207.14.93 | - - - - Legs, thighs, whether or not joined                     | 15        | X                |
| 0207.14.94 | - - - - Pieces including legs and thighs, whether or not joined | 15        | X                |
| 0207.14.99 | - - - - Other                                                   | 15        | X                |
| 0207.24.00 | - - Not cut in pieces, fresh or chilled                         | 15        | G                |
| 0207.25.00 | - - Not cut in pieces, frozen                                   | 15        | G                |
| 0207.26.10 | - - - In paste form, mechanically boned                         | 5         | G                |
| 0207.26.90 | - - - Other                                                     | 15        | G                |
| 0207.27.10 | - - - In paste form, mechanically boned                         | 5         | G                |
| 0207.27.90 | - - - Other                                                     | 15        | G                |
| 0207.41.00 | - - Not cut in pieces, fresh or chilled                         | 15        | E                |
| 0207.42.00 | - - Not cut in pieces, frozen                                   | 15        | E                |
| 0207.43.00 | - - Fatty livers, fresh or chilled                              | 15        | E                |
| 0207.44.10 | - - - In paste form, mechanically boned                         | 5         | E                |
| 0207.44.90 | - - - Other                                                     | 15        | E                |
| 0207.45.10 | - - - In paste form, mechanically boned                         | 5         | E                |
| 0207.45.90 | - - - Other                                                     | 15        | E                |
| 0207.51.00 | - - Not cut in pieces, fresh or chilled                         | 15        | E                |
| 0207.52.00 | - - Not cut in pieces, frozen                                   | 15        | E                |
| 0207.53.00 | - - Fatty livers, fresh or chilled                              | 15        | E                |
| 0207.54.10 | - - - In paste form, mechanically boned                         | 5         | E                |
| 0207.54.90 | - - - Other                                                     | 15        | E                |
| 0207.55.10 | - - - In paste form, mechanically boned                         | 5         | E                |
| 0207.55.90 | - - - Other                                                     | 15        | E                |
| 0207.60.10 | - - Not cut in pieces, fresh or chilled                         | 15        | E                |
| 0207.60.20 | - - Not cut in pieces, frozen                                   | 15        | E                |
| 0207.60.30 | - - Fatty livers, fresh or chilled                              | 15        | E                |

| SAC Code   | Description                                                                                                                                                                                       | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 0207.60.41 | - - - In paste form, mechanically boned                                                                                                                                                           | 5         | E                |
| 0207.60.49 | - - - Other                                                                                                                                                                                       | 15        | E                |
| 0207.60.51 | - - - In paste form, mechanically boned                                                                                                                                                           | 5         | E                |
| 0207.60.59 | - - - Other                                                                                                                                                                                       | 15        | E                |
| 0208.10.00 | - Of rabbits or hares                                                                                                                                                                             | 15        | A                |
| 0208.30.00 | - Of primates                                                                                                                                                                                     | 15        | A                |
| 0208.40.00 | - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia) | 15        | A                |
| 0208.50.00 | - Of reptiles (including snakes and sea turtles)                                                                                                                                                  | 15        | A                |
| 0208.60.00 | - Of camels and other camelids (Camelidae)                                                                                                                                                        | 15        | A                |
| 0208.90.10 | - - Frogs' legs                                                                                                                                                                                   | 15        | A                |
| 0208.90.90 | - - Other                                                                                                                                                                                         | 15        | A                |
| 0209.10.10 | - - Bacon                                                                                                                                                                                         | 15        | G                |
| 0209.10.20 | - - Pig fat                                                                                                                                                                                       | 5         | C                |
| 0209.90.00 | - Other                                                                                                                                                                                           | 15        | G                |
| 0210.11.00 | - - Hams, shoulders and cuts thereof, with bone in                                                                                                                                                | 15        | G                |
| 0210.12.00 | - - Bellies (streaky) and cuts thereof                                                                                                                                                            | 15        | G                |
| 0210.19.00 | - - Other                                                                                                                                                                                         | 15        | G                |
| 0210.20.00 | - Meat of bovine animals                                                                                                                                                                          | 15        | G                |
| 0210.91.00 | - - Of primates                                                                                                                                                                                   | 10        | A                |
| 0210.92.10 | - - - Of seals, sea lions and walruses (mammals of the suborder Pinnipedia)                                                                                                                       | 15        | A                |
| 0210.92.90 | - - - Other                                                                                                                                                                                       | 10        | A                |
| 0210.93.00 | - - Of reptiles (including snakes and sea turtles)                                                                                                                                                | 10        | A                |
| 0210.99.10 | - - - Poultry livers, salted or in brine                                                                                                                                                          | 15        | E                |
| 0210.99.20 | - - - Poultry livers, dried or smoked                                                                                                                                                             | 15        | E                |
| 0210.99.30 | - - - Flours and meals of meat or meat offal                                                                                                                                                      | 10        | E                |
| 0210.99.90 | - - - Other                                                                                                                                                                                       | 15        | E                |
| 0301.11.00 | - - Freshwater                                                                                                                                                                                    | 15        | E                |
| 0301.19.00 | - - Other                                                                                                                                                                                         | 15        | E                |
| 0301.91.10 | - - - Fry for restocking                                                                                                                                                                          | 0         | A                |
| 0301.91.90 | - - - Other                                                                                                                                                                                       | 10        | E                |
| 0301.92.10 | - - - Fry for restocking                                                                                                                                                                          | 0         | A                |
| 0301.92.90 | - - - Other                                                                                                                                                                                       | 10        | E                |
| 0301.93.10 | - - - Fry for restocking                                                                                                                                                                          | 5         | C                |
| 0301.93.90 | - - - Other                                                                                                                                                                                       | 10        | E                |
| 0301.94.00 | - - Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)                                                                                                                      | 0         | A                |

| SAC Code   | Description                                                                                                                                                                                                                                                                                                                                                                           | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 0301.95.00 | - - Southern bluefin tunas ( <i>Thunnus maccoyii</i> )                                                                                                                                                                                                                                                                                                                                | 0         | A                |
| 0301.99.10 | - - - Fry for restocking                                                                                                                                                                                                                                                                                                                                                              | 0         | A                |
| 0301.99.91 | - - - - Tuna (of the genus <i>Thunnus</i> , excluding <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> and <i>Thunnus maccoyii</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.) and mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ) | 0         | A                |
| 0301.99.99 | - - - - Other                                                                                                                                                                                                                                                                                                                                                                         | 10        | E                |
| 0302.11.00 | - - Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )                                                                                                                                                            | 15        | E                |
| 0302.13.00 | - - Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> )                                                                                                                                              | 10        | E                |
| 0302.14.00 | - - Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )                                                                                                                                                                                                                                                                                                   | 10        | E                |
| 0302.19.00 | - - Other                                                                                                                                                                                                                                                                                                                                                                             | 10        | E                |
| 0302.21.00 | - - Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )                                                                                                                                                                                                                                                               | 10        | E                |
| 0302.22.00 | - - Plaice ( <i>Pleuronectes platessa</i> )                                                                                                                                                                                                                                                                                                                                           | 10        | E                |
| 0302.23.00 | - - Sole ( <i>Solea</i> spp.)                                                                                                                                                                                                                                                                                                                                                         | 10        | E                |
| 0302.24.00 | - - Turbots ( <i>Psetta maxima</i> )                                                                                                                                                                                                                                                                                                                                                  | 10        | E                |
| 0302.29.00 | - - Other                                                                                                                                                                                                                                                                                                                                                                             | 10        | E                |
| 0302.31.00 | - - Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )                                                                                                                                                                                                                                                                                                                          | 0         | A                |
| 0302.32.00 | - - Yellowfin tunas ( <i>Thunnus albacares</i> )                                                                                                                                                                                                                                                                                                                                      | 0         | A                |
| 0302.33.00 | - - Skipjack or stripe-bellied bonito                                                                                                                                                                                                                                                                                                                                                 | 0         | A                |
| 0302.34.00 | - - Bigeye tunas ( <i>Thunnus obesus</i> )                                                                                                                                                                                                                                                                                                                                            | 0         | A                |
| 0302.35.00 | - - Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )                                                                                                                                                                                                                                                                                         | 0         | A                |
| 0302.36.00 | - - Southern bluefin tunas ( <i>Thunnus maccoyii</i> )                                                                                                                                                                                                                                                                                                                                | 0         | A                |
| 0302.39.00 | - - Other                                                                                                                                                                                                                                                                                                                                                                             | 0         | A                |
| 0302.41.00 | - - Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )                                                                                                                                                                                                                                                                                                                      | 10        | E                |
| 0302.42.00 | - - Anchovies ( <i>Engraulis</i> spp.)                                                                                                                                                                                                                                                                                                                                                | 15        | E                |
| 0302.43.00 | - - Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> )                                                                                                                                                                                                                              | 0         | A                |
| 0302.44.00 | - - Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )                                                                                                                                                                                                                                                                                    | 10        | E                |
| 0302.45.00 | - - Jack and horse mackerel ( <i>Trachurus</i> spp.)                                                                                                                                                                                                                                                                                                                                  | 15        | E                |
| 0302.46.00 | - - Cobia ( <i>Rachycentron canadum</i> )                                                                                                                                                                                                                                                                                                                                             | 15        | E                |
| 0302.47.00 | - - Swordfish ( <i>Xiphias gladius</i> )                                                                                                                                                                                                                                                                                                                                              | 15        | E                |



| SAC Code   | Description                                                                                                                                                                                                                | Base Rate | Staging Category |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 0302.51.00 | - - Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )                                                                                                                                           | 10        | E                |
| 0302.52.00 | - - Haddock ( <i>Melanogrammus aeglefinus</i> )                                                                                                                                                                            | 10        | E                |
| 0302.53.00 | - - Coalfish ( <i>Pollachius virens</i> )                                                                                                                                                                                  | 10        | E                |
| 0302.54.00 | - - Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)                                                                                                                                                                  | 15        | E                |
| 0302.55.00 | - - Alaska pollock ( <i>Theragra chalcogramma</i> )                                                                                                                                                                        | 15        | E                |
| 0302.56.00 | - - Blue whittings ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> )                                                                                                                                   | 15        | E                |
| 0302.59.00 | - - Other                                                                                                                                                                                                                  | 15        | E                |
| 0302.71.00 | - - Tilapias ( <i>Oreochromis</i> spp.)                                                                                                                                                                                    | 15        | G                |
| 0302.72.00 | - - Catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)                                                                                                                      | 15        | E                |
| 0302.73.00 | - - Carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharygodon idellus</i> , <i>Hypophthalmichthys</i> spp. <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> )                                    | 15        | E                |
| 0302.74.00 | - - Eels ( <i>Anguilla</i> spp.)                                                                                                                                                                                           | 10        | E                |
| 0302.79.00 | - - Other                                                                                                                                                                                                                  | 15        | E                |
| 0302.81.00 | - - Dogfish and other sharks                                                                                                                                                                                               | 10        | E                |
| 0302.82.00 | - - Rays and skates ( <i>Rajidae</i> )                                                                                                                                                                                     | 15        | E                |
| 0302.83.00 | - - Antarctic toothfish and Patagonian toothfish ( <i>Dissostichus</i> spp.)                                                                                                                                               | 15        | E                |
| 0302.84.00 | - - Seabass ( <i>Dicentrarchus</i> spp.)                                                                                                                                                                                   | 15        | E                |
| 0302.85.00 | - - Seabream ( <i>Sparidae</i> )                                                                                                                                                                                           | 15        | E                |
| 0302.89.10 | - - - Snappers ( <i>Lutjanus</i> spp.)                                                                                                                                                                                     | 15        | E                |
| 0302.89.20 | - - - Dolphin fish ( <i>Coryphaena hippurus</i> )                                                                                                                                                                          | 15        | E                |
| 0302.89.30 | - - - Groupers ( <i>Epinephelus</i> spp., <i>Paralabrax</i> spp. )                                                                                                                                                         | 15        | E                |
| 0302.89.40 | - - - Croakers ( <i>Sciaena</i> spp.)                                                                                                                                                                                      | 15        | E                |
| 0302.89.50 | - - - Spearfishes ( <i>Makaira</i> spp., <i>Tetrapturus</i> spp.)                                                                                                                                                          | 15        | E                |
| 0302.89.60 | - - - Tilapias, other than those included in tariff subdivision 0302.71.00                                                                                                                                                 | 15        | G                |
| 0302.89.70 | - - - Dusky sea-perch ( <i>Epinephelus guaza</i> )                                                                                                                                                                         | 15        | E                |
| 0302.89.90 | - - - Other                                                                                                                                                                                                                | 15        | E                |
| 0302.90.00 | - Livers and roes                                                                                                                                                                                                          | 5         | E                |
| 0303.11.00 | - - Red salmon ( <i>Oncorhynchus nerka</i> )                                                                                                                                                                               | 10        | E                |
| 0303.12.00 | - - Other Pacific salmon ( <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> )          | 10        | E                |
| 0303.13.00 | - - Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )                                                                                                                                        | 10        | E                |
| 0303.14.00 | - - Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> ) | 15        | E                |

| SAC Code   | Description                                                                                                                                                                             | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 0303.19.00 | -- Other                                                                                                                                                                                | 10        | E                |
| 0303.23.00 | -- Tilapias ( <i>Oreochromis</i> spp.)                                                                                                                                                  | 10        | G                |
| 0303.24.00 | -- Catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)                                                                                    | 10        | E                |
| 0303.25.00 | -- Carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp. <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> ) | 10        | E                |
| 0303.26.00 | -- Eels ( <i>Anguilla</i> spp.)                                                                                                                                                         | 10        | E                |
| 0303.29.00 | -- Other                                                                                                                                                                                | 10        | E                |
| 0303.31.00 | -- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )                                                                  | 10        | E                |
| 0303.32.00 | -- Plaice ( <i>Pleuronectes platessa</i> )                                                                                                                                              | 10        | E                |
| 0303.33.00 | -- Sole ( <i>Solea</i> spp.)                                                                                                                                                            | 10        | E                |
| 0303.34.00 | -- Turbots ( <i>Psetta maxima</i> )                                                                                                                                                     | 10        | E                |
| 0303.39.00 | -- Other                                                                                                                                                                                | 10        | E                |
| 0303.41.00 | -- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )                                                                                                                             | 0         | A                |
| 0303.42.00 | -- Yellowfin tunas ( <i>Thunnus albacares</i> )                                                                                                                                         | 0         | A                |
| 0303.43.00 | -- Skipjack or stripe-bellied bonito                                                                                                                                                    | 0         | A                |
| 0303.44.00 | -- Bigeye tunas ( <i>Thunnus obesus</i> )                                                                                                                                               | 0         | A                |
| 0303.45.00 | -- Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )                                                                                            | 0         | A                |
| 0303.46.00 | -- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )                                                                                                                                   | 0         | A                |
| 0303.49.00 | -- Other                                                                                                                                                                                | 0         | A                |
| 0303.51.00 | -- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )                                                                                                                         | 10        | E                |
| 0303.53.00 | -- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> )                                 | 0         | A                |
| 0303.54.00 | -- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )                                                                                       | 0         | A                |
| 0303.55.00 | -- Jack and horse mackerel ( <i>Trachurus</i> spp.)                                                                                                                                     | 10        | E                |
| 0303.56.00 | -- Cobia ( <i>Rachycentron canadum</i> )                                                                                                                                                | 10        | E                |
| 0303.57.00 | -- Swordfish ( <i>Xiphias gladius</i> )                                                                                                                                                 | 10        | E                |
| 0303.63.00 | -- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )                                                                                                         | 10        | E                |
| 0303.64.00 | -- Haddock ( <i>Melanogrammus aeglefinus</i> )                                                                                                                                          | 10        | E                |
| 0303.65.00 | -- Coalfish ( <i>Pollachius virens</i> )                                                                                                                                                | 10        | E                |
| 0303.66.00 | -- Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)                                                                                                                                | 10        | E                |
| 0303.67.00 | -- Alaska pollock ( <i>Theragra chalcogramma</i> )                                                                                                                                      | 10        | E                |
| 0303.68.00 | -- Blue whittings ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> )                                                                                                 | 10        | E                |
| 0303.69.00 | -- Other                                                                                                                                                                                | 10        | E                |
| 0303.81.00 | -- Dogfish and other sharks                                                                                                                                                             | 10        | E                |
| 0303.82.00 | -- Rays and skates ( <i>Rajidae</i> )                                                                                                                                                   | 10        | E                |

| SAC Code   | Description                                                                                                                                                                                                                                                                                                                   | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 0303.83.00 | - - Antarctic toothfish and Patagonian toothfish (Dissostichus spp.)                                                                                                                                                                                                                                                          | 10        | E                |
| 0303.84.00 | - - Sea bass (Dicentrarchus spp.)                                                                                                                                                                                                                                                                                             | 15        | E                |
| 0303.89.00 | - - Other                                                                                                                                                                                                                                                                                                                     | 10        | E                |
| 0303.90.00 | - Livers and roes                                                                                                                                                                                                                                                                                                             | 5         | C                |
| 0304.31.00 | - - Tilapias (Oreochromis spp.)                                                                                                                                                                                                                                                                                               | 15        | G                |
| 0304.32.00 | - - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)                                                                                                                                                                                                                                                      | 15        | E                |
| 0304.33.00 | - - Nile Perch (Lates niloticus)                                                                                                                                                                                                                                                                                              | 15        | E                |
| 0304.39.00 | - - Other                                                                                                                                                                                                                                                                                                                     | 15        | E                |
| 0304.41.00 | - - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus) Atlantic Salmon (Salmo salar) and Danube salmon (Hucho hucho)                                                                                | 15        | E                |
| 0304.42.00 | - - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae Oncorhynchus apache, and Oncorhynchus chrysogaster)                                                                                                                                                            | 15        | E                |
| 0304.43.00 | - - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)                                                                                                                                                                                                                              | 15        | E                |
| 0304.44.00 | - - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae                                                                                                                                                                                       | 15        | E                |
| 0304.45.00 | - - Swordfish (Xiphias gladius)                                                                                                                                                                                                                                                                                               | 15        | E                |
| 0304.46.00 | - - Antarctic toothfish and Patagonian toothfish (Dissostichus spp.)                                                                                                                                                                                                                                                          | 15        | E                |
| 0304.49.00 | - - Other                                                                                                                                                                                                                                                                                                                     | 15        | E                |
| 0304.51.00 | - - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharygodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) | 15        | G                |
| 0304.52.00 | - - Salmonidae                                                                                                                                                                                                                                                                                                                | 15        | E                |
| 0304.53.00 | - - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae                                                                                                                                                                                       | 15        | E                |
| 0304.54.00 | - - Swordfish (Xiphias gladius)                                                                                                                                                                                                                                                                                               | 15        | E                |
| 0304.55.00 | - - Antarctic toothfish and Patagonian toothfish (Dissostichus spp.)                                                                                                                                                                                                                                                          | 15        | E                |
| 0304.59.00 | - - Other                                                                                                                                                                                                                                                                                                                     | 15        | E                |
| 0304.61.00 | - - Tilapias (Oreochromis spp.)                                                                                                                                                                                                                                                                                               | 15        | G                |
| 0304.62.00 | - - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)                                                                                                                                                                                                                                                      | 15        | G                |
| 0304.63.00 | - - Nile Perch (Lates niloticus)                                                                                                                                                                                                                                                                                              | 15        | E                |

| SAC Code   | Description                                                                                                                                                                                                                                                                                                                                                                                                                                | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 0304.69.00 | - - Other                                                                                                                                                                                                                                                                                                                                                                                                                                  | 15        | E                |
| 0304.71.00 | - - Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )                                                                                                                                                                                                                                                                                                                                                           | 15        | E                |
| 0304.72.00 | - - Haddock ( <i>Melanogrammus aeglefinus</i> )                                                                                                                                                                                                                                                                                                                                                                                            | 15        | E                |
| 0304.73.00 | - - Coalfish ( <i>Pollachius virens</i> )                                                                                                                                                                                                                                                                                                                                                                                                  | 15        | E                |
| 0304.74.00 | - - Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)                                                                                                                                                                                                                                                                                                                                                                                  | 15        | E                |
| 0304.75.00 | - - Alaska pollock ( <i>Theragra chalcogramma</i> )                                                                                                                                                                                                                                                                                                                                                                                        | 15        | E                |
| 0304.79.00 | - - Other                                                                                                                                                                                                                                                                                                                                                                                                                                  | 15        | E                |
| 0304.81.00 | - - Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> )<br>Atlantic Salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )                                                                                                                 | 15        | E                |
| 0304.82.00 | - - Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )                                                                                                                                                                                                                   | 15        | E                |
| 0304.83.00 | - - Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> )                                                                                                                                                                                                                                                                                           | 15        | E                |
| 0304.84.00 | - - Swordfish ( <i>Xiphias gladius</i> )                                                                                                                                                                                                                                                                                                                                                                                                   | 15        | E                |
| 0304.85.00 | - - Antarctic toothfish and Patagonian toothfish ( <i>Dissostichus</i> spp.)                                                                                                                                                                                                                                                                                                                                                               | 15        | E                |
| 0304.86.00 | - - Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )                                                                                                                                                                                                                                                                                                                                                                           | 15        | E                |
| 0304.87.00 | - - Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus</i> ( <i>Katsuwonus</i> ) <i>pelamis</i> )                                                                                                                                                                                                                                                                                                      | 15        | E                |
| 0304.89.10 | - - - Snappers ( <i>Lutjanus</i> spp.)                                                                                                                                                                                                                                                                                                                                                                                                     | 15        | E                |
| 0304.89.20 | - - - Dolphin fish ( <i>Coryphaena hippurus</i> )                                                                                                                                                                                                                                                                                                                                                                                          | 15        | E                |
| 0304.89.30 | - - - Groupers ( <i>Epinephelus</i> spp., <i>Paralabrax</i> spp. )                                                                                                                                                                                                                                                                                                                                                                         | 15        | E                |
| 0304.89.40 | - - - Croakers ( <i>Sciaena</i> spp.)                                                                                                                                                                                                                                                                                                                                                                                                      | 15        | E                |
| 0304.89.50 | - - - Spearfishes ( <i>Makaria</i> spp., <i>Tetrapturus</i> spp.)                                                                                                                                                                                                                                                                                                                                                                          | 15        | E                |
| 0304.89.60 | - - - Tilapias, other than those included in tariff subdivision 0304.61.00                                                                                                                                                                                                                                                                                                                                                                 | 15        | G                |
| 0304.89.70 | - - - Dusky sea-perch ( <i>Epinephelus guaza</i> )                                                                                                                                                                                                                                                                                                                                                                                         | 15        | E                |
| 0304.89.90 | - - - Other                                                                                                                                                                                                                                                                                                                                                                                                                                | 15        | E                |
| 0304.91.00 | - - Swordfish ( <i>Xiphias gladius</i> )                                                                                                                                                                                                                                                                                                                                                                                                   | 15        | E                |
| 0304.92.00 | - - Antarctic toothfish and Patagonian toothfish ( <i>Dissostichus</i> spp.)                                                                                                                                                                                                                                                                                                                                                               | 15        | E                |
| 0304.93.00 | - - Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharygodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.) | 15        | G                |
| 0304.94.00 | - - Alaska pollock ( <i>Theragra chalcogramma</i> )                                                                                                                                                                                                                                                                                                                                                                                        | 15        | E                |

| SAC Code   | Description                                                                                                                                                                                                                                                                                                                                                                                                                                | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 0304.95.00 | - - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska pollock ( <i>Theragra chalcogramma</i> )                                                                                                                                                                                                                                        | 15        | E                |
| 0304.99.00 | - - Other                                                                                                                                                                                                                                                                                                                                                                                                                                  | 15        | E                |
| 0305.10.00 | - Flours, meals and pellets of fish, fit for human consumption                                                                                                                                                                                                                                                                                                                                                                             | 0         | A                |
| 0305.20.00 | - Livers and roes of fish, dried, smoked, salted or in brine                                                                                                                                                                                                                                                                                                                                                                               | 10        | E                |
| 0305.31.00 | - - Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharygodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.) | 15        | G                |
| 0305.32.00 | - - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae                                                                                                                                                                                                                                                                                                    | 15        | E                |
| 0305.39.00 | - - Other                                                                                                                                                                                                                                                                                                                                                                                                                                  | 15        | E                |
| 0305.41.00 | - - Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )                                                                                                                  | 15        | E                |
| 0305.42.00 | - - Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )                                                                                                                                                                                                                                                                                                                                                                           | 15        | E                |
| 0305.43.00 | - - Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )                                                                                                                                                                                                                 | 15        | E                |
| 0305.44.00 | - - Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharygodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.) | 15        | G                |
| 0305.49.00 | - - Other                                                                                                                                                                                                                                                                                                                                                                                                                                  | 15        | E                |
| 0305.51.00 | - - Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )                                                                                                                                                                                                                                                                                                                                                           | 15        | E                |
| 0305.59.00 | - - Other                                                                                                                                                                                                                                                                                                                                                                                                                                  | 15        | E                |
| 0305.61.00 | - - Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )                                                                                                                                                                                                                                                                                                                                                                           | 15        | E                |
| 0305.62.00 | - - Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )                                                                                                                                                                                                                                                                                                                                                           | 15        | E                |
| 0305.63.00 | - - Anchovies ( <i>Engraulis</i> spp.)                                                                                                                                                                                                                                                                                                                                                                                                     | 15        | E                |

| SAC Code   | Description                                                                                                                                                                                                                                                                                                                                                                                                                                | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 0305.64.00 | - - Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharygodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.) | 15        | G                |
| 0305.69.00 | - - Other                                                                                                                                                                                                                                                                                                                                                                                                                                  | 15        | E                |
| 0305.71.00 | - - Shark fins                                                                                                                                                                                                                                                                                                                                                                                                                             | 15        | E                |
| 0305.72.00 | - - Fish heads, tails and maws                                                                                                                                                                                                                                                                                                                                                                                                             | 15        | E                |
| 0305.79.00 | - - Other                                                                                                                                                                                                                                                                                                                                                                                                                                  | 15        | E                |
| 0306.11.11 | - - - - Whole, not smoked                                                                                                                                                                                                                                                                                                                                                                                                                  | 10        | E                |
| 0306.11.12 | - - - - Heads, not smoked                                                                                                                                                                                                                                                                                                                                                                                                                  | 10        | E                |
| 0306.11.13 | - - - - Tails, not smoked                                                                                                                                                                                                                                                                                                                                                                                                                  | 10        | E                |
| 0306.11.14 | - - - - Whole, heads and tails, smoked, whether or not cooked before or during the smoking process                                                                                                                                                                                                                                                                                                                                         | 15        | E                |
| 0306.11.21 | - - - - Smoked, whether or not cooked before or during the smoking process                                                                                                                                                                                                                                                                                                                                                                 | 15        | E                |
| 0306.11.29 | - - - - Other                                                                                                                                                                                                                                                                                                                                                                                                                              | 10        | E                |
| 0306.12.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process                                                                                                                                                                                                                                                                                                                                          | 15        | E                |
| 0306.12.90 | - - - Other                                                                                                                                                                                                                                                                                                                                                                                                                                | 10        | E                |
| 0306.14.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process                                                                                                                                                                                                                                                                                                                                          | 15        | E                |
| 0306.14.90 | - - - Other                                                                                                                                                                                                                                                                                                                                                                                                                                | 10        | A                |
| 0306.15.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process                                                                                                                                                                                                                                                                                                                                          | 15        | E                |
| 0306.15.90 | - - - Other                                                                                                                                                                                                                                                                                                                                                                                                                                | 10        | E                |
| 0306.16.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process                                                                                                                                                                                                                                                                                                                                          | 15        | E                |
| 0306.16.90 | - - - Other                                                                                                                                                                                                                                                                                                                                                                                                                                | 10        | E                |
| 0306.17.11 | - - - - Cultivated, not smoked                                                                                                                                                                                                                                                                                                                                                                                                             | 10        | E                |
| 0306.17.12 | - - - - Cultivated, smoked, whether in shell or not, whether or not cooked before or during the smoking process                                                                                                                                                                                                                                                                                                                            | 15        | A                |
| 0306.17.13 | - - - - Other, smoked, whether in shell or not, whether or not cooked before or during the smoking process                                                                                                                                                                                                                                                                                                                                 | 15        | A                |
| 0306.17.19 | - - - - Other                                                                                                                                                                                                                                                                                                                                                                                                                              | 10        | E                |
| 0306.17.91 | - - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process                                                                                                                                                                                                                                                                                                                                        | 15        | G                |
| 0306.17.99 | - - - - Other                                                                                                                                                                                                                                                                                                                                                                                                                              | 10        | E                |
| 0306.19.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process                                                                                                                                                                                                                                                                                                                                          | 15        | E                |
| 0306.19.90 | - - - Other, including flours, meals and pellets of crustaceans, fit for human consumption                                                                                                                                                                                                                                                                                                                                                 | 10        | E                |
| 0306.21.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process                                                                                                                                                                                                                                                                                                                                          | 15        | E                |

| SAC Code   | Description                                                                                         | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------------------------------------|-----------|------------------|
| 0306.21.90 | - - - Other                                                                                         | 10        | E                |
| 0306.22.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process   | 15        | E                |
| 0306.22.90 | - - - Other                                                                                         | 10        | E                |
| 0306.24.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process   | 15        | E                |
| 0306.24.90 | - - - Other                                                                                         | 10        | E                |
| 0306.25.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process   | 15        | E                |
| 0306.25.90 | - - - Other                                                                                         | 10        | E                |
| 0306.26.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process   | 15        | E                |
| 0306.26.90 | - - - Other                                                                                         | 10        | E                |
| 0306.27.10 | - - - Larvae for restocking                                                                         | 0         | A                |
| 0306.27.91 | - - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15        | E                |
| 0306.27.99 | - - - - Other                                                                                       | 10        | E                |
| 0306.29.10 | - - - Flours, meals and pellets                                                                     | 10        | E                |
| 0306.29.91 | - - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15        | E                |
| 0306.29.99 | - - - - Other                                                                                       | 10        | E                |
| 0307.11.00 | - - Live, fresh or chilled                                                                          | 10        | E                |
| 0307.19.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process   | 15        | E                |
| 0307.19.90 | - - - Other                                                                                         | 10        | E                |
| 0307.21.00 | - - Live, fresh or chilled                                                                          | 10        | E                |
| 0307.29.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process   | 15        | E                |
| 0307.29.90 | - - - Other                                                                                         | 10        | E                |
| 0307.31.00 | - - Live, fresh or chilled                                                                          | 10        | E                |
| 0307.39.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process   | 15        | E                |
| 0307.39.90 | - - - Other                                                                                         | 10        | E                |
| 0307.41.00 | - - Live, fresh or chilled                                                                          | 10        | E                |
| 0307.49.11 | - - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15        | G                |
| 0307.49.19 | - - - - Other                                                                                       | 0         | A                |
| 0307.49.91 | - - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15        | G                |
| 0307.49.99 | - - - - Other                                                                                       | 10        | E                |
| 0307.51.00 | - - Live, fresh or chilled                                                                          | 10        | E                |
| 0307.59.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process   | 15        | E                |
| 0307.59.90 | - - - Other                                                                                         | 10        | E                |

| SAC Code   | Description                                                                                       | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------------|-----------|------------------|
| 0307.60.10 | - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process   | 15        | E                |
| 0307.60.90 | - - Other                                                                                         | 10        | E                |
| 0307.71.00 | - - Live, fresh or chilled                                                                        | 10        | E                |
| 0307.79.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15        | E                |
| 0307.79.90 | - - - Other                                                                                       | 10        | E                |
| 0307.81.00 | - - Live, fresh or chilled                                                                        | 10        | E                |
| 0307.89.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15        | E                |
| 0307.89.90 | - - - Other                                                                                       | 10        | E                |
| 0307.91.00 | - - Live, fresh or chilled                                                                        | 10        | E                |
| 0307.99.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15        | E                |
| 0307.99.90 | - - - Other                                                                                       | 10        | E                |
| 0308.11.00 | - - Live, fresh or chilled                                                                        | 10        | E                |
| 0308.19.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15        | E                |
| 0308.19.90 | - - - Other                                                                                       | 10        | E                |
| 0308.21.00 | - - Live, fresh or chilled                                                                        | 10        | E                |
| 0308.29.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15        | E                |
| 0308.29.90 | - - - Other                                                                                       | 10        | E                |
| 0308.30.10 | - - Live, fresh or chilled                                                                        | 10        | E                |
| 0308.30.91 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15        | E                |
| 0308.30.99 | - - - Other                                                                                       | 10        | E                |
| 0308.90.10 | - - Live, fresh or chilled                                                                        | 10        | A                |
| 0308.90.91 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15        | C                |
| 0308.90.99 | - - - Other                                                                                       | 10        | C                |
| 0401.10.00 | - Of a fat content, by weight, not exceeding 1%                                                   | 15        | X                |
| 0401.20.00 | - Of a fat content, by weight, exceeding 1% but not exceeding 6%                                  | 15        | X                |
| 0401.40.00 | - Of a fat content, by weight, exceeding 6% but not exceeding 10%                                 | 15        | X                |
| 0401.50.00 | - Of a fat content, by weight, exceeding 10%                                                      | 15        | X                |
| 0402.10.00 | - In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%       | 15        | X                |
| 0402.21.11 | - - - - In containers of a net content of less than 3 kg                                          | 15        | X                |
| 0402.21.12 | - - - - In containers of a net content of 3 kg or more                                            | 15        | X                |
| 0402.21.21 | - - - - In containers of a net content of less than 5 kg                                          | 15        | X                |
| 0402.21.22 | - - - - In containers of a net content of 5 kg or more                                            | 15        | X                |



| SAC Code   | Description                                                                                                | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 0402.29.00 | - - Other                                                                                                  | 15        | X                |
| 0402.91.10 | - - - Evaporated milk                                                                                      | 10        | X                |
| 0402.91.20 | - - - Cream                                                                                                | 15        | X                |
| 0402.91.90 | - - - Other                                                                                                | 15        | X                |
| 0402.99.10 | - - - Condensed milk                                                                                       | 10        | X                |
| 0402.99.90 | - - - Other                                                                                                | 15        | X                |
| 0403.10.10 | - - Fermented milk, heat-treated, in powder                                                                | 15        | X                |
| 0403.10.90 | - - Other                                                                                                  | 15        | X                |
| 0403.90.10 | - - Buttermilk                                                                                             | 15        | X                |
| 0403.90.90 | - - Other                                                                                                  | 15        | X                |
| 0404.10.00 | - Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter | 0         | A                |
| 0404.90.00 | - Other                                                                                                    | 10        | X                |
| 0405.10.00 | - Butter                                                                                                   | 15        | X                |
| 0405.20.00 | - Dairy spreads                                                                                            | 15        | X                |
| 0405.90.10 | - - Butter oil                                                                                             | 5         | X                |
| 0405.90.90 | - - Other                                                                                                  | 15        | X                |
| 0406.10.10 | - - Mozzarella cheese                                                                                      | 15        | X                |
| 0406.10.90 | - - Other                                                                                                  | 15        | X                |
| 0406.20.10 | - - Cheddar type, dried                                                                                    | 0         | A                |
| 0406.20.20 | - - Mozzarella cheese                                                                                      | 15        | X                |
| 0406.20.90 | - - Other                                                                                                  | 15        | X                |
| 0406.30.00 | - Processed cheese, not grated or powdered                                                                 | 15        | X                |
| 0406.40.00 | - Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>           | 15        | X                |
| 0406.90.20 | - - Cheddar type, in blocks or slabs                                                                       | 15        | X                |
| 0406.90.90 | - - Other                                                                                                  | 15        | X                |
| 0407.11.00 | - - Of fowls of the species <i>Gallus domesticus</i>                                                       | 0         | A                |
| 0407.19.00 | - - Other                                                                                                  | 0         | A                |
| 0407.21.00 | - - Of fowls of the species <i>Gallus domesticus</i>                                                       | 15        | X                |
| 0407.29.10 | - - - Of ostrich                                                                                           | 10        | E                |
| 0407.29.90 | - - - Other                                                                                                | 15        | E                |
| 0407.90.10 | - - Of ostrich                                                                                             | 10        | E                |
| 0407.90.90 | - - Other                                                                                                  | 15        | G                |
| 0408.11.00 | - - Dried                                                                                                  | 10        | X                |
| 0408.19.00 | - - Other                                                                                                  | 10        | X                |
| 0408.91.00 | - - Dried                                                                                                  | 10        | H                |
| 0408.99.00 | - - Other                                                                                                  | 10        | X                |
| 0409.00.00 | NATURAL HONEY                                                                                              | 15        | X                |

| SAC Code   | Description                                                                                                                                                                                                                     | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 0410.00.00 | EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED                                                                                                                                                           | 15        | C                |
| 0501.00.00 | UNWORKED HAIR, WHETHER OR NOT WASHED OR DEFATTED; WASTE OF HAIR                                                                                                                                                                 | 5         | A                |
| 0502.10.00 | - Pigs', hogs' or boars' bristles and waste thereof                                                                                                                                                                             | 0         | A                |
| 0502.90.00 | - Other                                                                                                                                                                                                                         | 5         | A                |
| 0504.00.10 | - Of bovine                                                                                                                                                                                                                     | 5         | X                |
| 0504.00.20 | - Of swine, sheep or lamb                                                                                                                                                                                                       | 5         | C                |
| 0504.00.90 | - Other                                                                                                                                                                                                                         | 5         | C                |
| 0505.10.00 | - Feathers of the kind used for stuffing; down                                                                                                                                                                                  | 5         | C                |
| 0505.90.00 | - Other                                                                                                                                                                                                                         | 5         | C                |
| 0506.10.00 | - Ossein and bones treated with acid                                                                                                                                                                                            | 5         | A                |
| 0506.90.00 | - Other                                                                                                                                                                                                                         | 5         | C                |
| 0507.10.00 | - Ivory; ivory powder and waste                                                                                                                                                                                                 | 5         | C                |
| 0507.90.00 | - Other                                                                                                                                                                                                                         | 5         | C                |
| 0508.00.00 | CORAL AND SIMILAR MATERIALS, UNWORKED OR SIMPLY PREPARED BUT NOT OTHERWISE WORKED; SHELLS OF MOLLUSCS, CRUSTACEANS OR ECHINODERMS AND CUTTLE-BONE, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE, POWDER AND WASTE THEREOF   | 5         | C                |
| 0510.00.00 | AMBERGRIS, CASTOREUM, CIVET AND MUSK; CANTHARIDES; BILE, WHETHER OR NOT DRIED; GLANDS AND OTHER ANIMAL PRODUCTS USED IN THE PREPARATION OF PHARMACEUTICAL PRODUCTS, FRESH, CHILLED, FROZEN OR OTHERWISE PROVISIONALLY PRESERVED | 0         | A                |
| 0511.10.00 | - Bovine semen                                                                                                                                                                                                                  | 0         | A                |
| 0511.91.10 | - - - Roes and milt                                                                                                                                                                                                             | 0         | A                |
| 0511.91.90 | - - - Other                                                                                                                                                                                                                     | 5         | A                |
| 0511.99.10 | - - - Fertilised eggs                                                                                                                                                                                                           | 0         | A                |
| 0511.99.20 | - - - Natural sponges of animal origin                                                                                                                                                                                          | 5         | C                |
| 0511.99.90 | - - - Other                                                                                                                                                                                                                     | 5         | C                |
| 0601.10.00 | - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant                                                                                                                                                            | 0         | A                |
| 0601.20.00 | - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots                                                                                                                   | 0         | A                |
| 0602.10.00 | - Unrooted cuttings and slips                                                                                                                                                                                                   | 0         | A                |
| 0602.20.10 | - - Seedlings                                                                                                                                                                                                                   | 10        | C                |
| 0602.20.90 | - - Other                                                                                                                                                                                                                       | 0         | A                |
| 0602.30.00 | - Rhododendrons and azaleas, grafted or not                                                                                                                                                                                     | 0         | A                |
| 0602.40.00 | - Roses, grafted or not                                                                                                                                                                                                         | 0         | A                |

| SAC Code   | Description                             | Base Rate | Staging Category |
|------------|-----------------------------------------|-----------|------------------|
| 0602.90.10 | - - Young vegetable or tobacco plants   | 10        | A                |
| 0602.90.90 | - - Other                               | 0         | A                |
| 0603.11.00 | - - Roses                               | 15        | E                |
| 0603.12.00 | - - Carnations                          | 15        | E                |
| 0603.13.00 | - - Orchids                             | 15        | E                |
| 0603.14.00 | - - Chrysanthemums                      | 15        | E                |
| 0603.15.00 | - - Lilies (Lilium spp.)                | 15        | E                |
| 0603.19.10 | - - - Ginger lilies                     | 15        | E                |
| 0603.19.20 | - - - Bird-of-paradise flowers          | 15        | E                |
| 0603.19.30 | - - - Calla lilies                      | 15        | G                |
| 0603.19.50 | - - - Sysophilia                        | 15        | E                |
| 0603.19.60 | - - - Gerberas                          | 15        | E                |
| 0603.19.70 | - - - Statice                           | 15        | G                |
| 0603.19.80 | - - - Astromerias                       | 15        | E                |
| 0603.19.91 | - - - - Agapanthus                      | 15        | E                |
| 0603.19.92 | - - - - Gladioli                        | 15        | E                |
| 0603.19.93 | - - - - Anthurium flowers               | 15        | E                |
| 0603.19.94 | - - - - Heliconias                      | 15        | E                |
| 0603.19.99 | - - - - Other                           | 15        | E                |
| 0603.90.10 | - - Flower arrangements                 | 15        | E                |
| 0603.90.90 | - - Other                               | 15        | E                |
| 0604.20.10 | - - Mosses and lichens                  | 15        | A                |
| 0604.20.20 | - - Arrangements                        | 15        | A                |
| 0604.20.90 | - - Other                               | 15        | A                |
| 0604.90.10 | - - Mosses and lichens                  | 15        | A                |
| 0604.90.20 | - - Arrangements                        | 15        | A                |
| 0604.90.90 | - - Other                               | 15        | A                |
| 0701.10.00 | - For sowing                            | 0         | A                |
| 0701.90.00 | - Other                                 | 15        | G                |
| 0702.00.00 | TOMATOES, FRESH OR CHILLED              | 15        | G                |
| 0703.10.11 | - - - Yellow                            | 15        | G                |
| 0703.10.12 | - - - White                             | 15        | G                |
| 0703.10.13 | - - - Red                               | 15        | G                |
| 0703.10.19 | - - - Other                             | 15        | G                |
| 0703.10.20 | - - Shallots                            | 15        | G                |
| 0703.20.00 | - Garlic                                | 15        | E                |
| 0703.90.00 | - Leeks and other alliaceous vegetables | 15        | E                |
| 0704.10.00 | - Cauliflowers and headed broccoli      | 15        | E                |

| SAC Code   | Description                                                        | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------|-----------|------------------|
| 0704.20.00 | - Brussels sprouts                                                 | 15        | E                |
| 0704.90.00 | - Other                                                            | 15        | E                |
| 0705.11.00 | - - Cabbage lettuce (head lettuce)                                 | 15        | E                |
| 0705.19.00 | - - Other                                                          | 15        | E                |
| 0705.21.00 | - - Witloof chicory (Cichorium intybus var. foliosum)              | 15        | E                |
| 0705.29.00 | - - Other                                                          | 15        | E                |
| 0706.10.00 | - Carrots and turnips                                              | 15        | A                |
| 0706.90.00 | - Other                                                            | 15        | C                |
| 0707.00.00 | CUCUMBERS AND GHERKINS, FRESH OR CHILLED                           | 15        | G                |
| 0708.10.00 | - Peas (Pisum sativum)                                             | 15        | A                |
| 0708.20.00 | - Beans (Vigna spp., Phaseolus spp.)                               | 15        | C                |
| 0708.90.00 | - Other                                                            | 15        | C                |
| 0709.20.00 | - Asparagus                                                        | 15        | E                |
| 0709.30.00 | - Aubergines (egg-plants)                                          | 15        | E                |
| 0709.40.00 | - Celery other than celeriac                                       | 15        | C                |
| 0709.51.00 | - - Mushrooms of the genus Agaricus                                | 5         | C                |
| 0709.59.00 | - - Other                                                          | 5         | C                |
| 0709.60.10 | - - Sweet peppers                                                  | 15        | G                |
| 0709.60.20 | - - Chillies (Capsicum frutescens L.)                              | 15        | G                |
| 0709.60.90 | - - Other                                                          | 15        | G                |
| 0709.70.00 | - Spinach, New Zealand spinach and orache spinach (garden spinach) | 15        | E                |
| 0709.91.00 | - - Globe artichokes                                               | 15        | C                |
| 0709.92.00 | - - Olives                                                         | 15        | E                |
| 0709.93.10 | - - - Squash                                                       | 15        | E                |
| 0709.93.20 | - - - Pumpkins                                                     | 15        | E                |
| 0709.93.90 | - - - Other                                                        | 15        | E                |
| 0709.99.10 | - - - Sweet corn                                                   | 15        | G                |
| 0709.99.20 | - - - Chayote                                                      | 15        | A                |
| 0709.99.30 | - - - Okras                                                        | 15        | A                |
| 0709.99.90 | - - - Other                                                        | 15        | E                |
| 0710.10.00 | - Potatoes                                                         | 15        | G                |
| 0710.21.00 | - - Peas (Pisum sativum)                                           | 15        | A                |
| 0710.22.00 | - - Beans (Vigna spp., Phaseolus spp.)                             | 15        | C                |
| 0710.29.00 | - - Other                                                          | 15        | E                |
| 0710.30.00 | - Spinach, New Zealand spinach and orache spinach (garden spinach) | 15        | E                |
| 0710.40.00 | - Sweet corn                                                       | 15        | E                |
| 0710.80.00 | - Other vegetables                                                 | 15        | E                |

| SAC Code   | Description                                                                                                         | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 0710.90.00 | - Mixtures of vegetables                                                                                            | 15        | A                |
| 0711.20.00 | - Olives                                                                                                            | 0         | A                |
| 0711.40.00 | - Cucumbers and gherkins                                                                                            | 15        | E                |
| 0711.51.00 | - - Mushrooms of the genus Agaricus                                                                                 | 0         | A                |
| 0711.59.00 | - - Other                                                                                                           | 0         | A                |
| 0711.90.20 | - - Onions                                                                                                          | 15        | C                |
| 0711.90.30 | - - Capers                                                                                                          | 0         | A                |
| 0711.90.90 | - - Others, including mixtures of vegetables                                                                        | 15        | E                |
| 0712.20.10 | - - Powdered, in containers of a net content of 5 kg or more                                                        | 5         | C                |
| 0712.20.90 | - - Other                                                                                                           | 15        | C                |
| 0712.31.00 | - - Mushrooms of the genus Agaricus                                                                                 | 5         | C                |
| 0712.32.00 | - - Wood ears (Auricularia spp.)                                                                                    | 5         | C                |
| 0712.33.00 | - - Jelly fungi (Tremella spp.)                                                                                     | 5         | C                |
| 0712.39.00 | - - Other                                                                                                           | 5         | C                |
| 0712.90.10 | - - Tomatoes, parsley, marjoram or garlic, powdered, in containers of a net content of 5 kg or more                 | 5         | E                |
| 0712.90.20 | - - Kernels of Sweet corn (Zea Mays var saccharata), seed                                                           | 0         | A                |
| 0712.90.90 | - - Others, including mixtures of vegetables                                                                        | 15        | E                |
| 0713.10.10 | - - Seed                                                                                                            | 0         | A                |
| 0713.10.90 | - - Other                                                                                                           | 15        | E                |
| 0713.20.00 | - Chickpeas (garbanzos)                                                                                             | 10        | E                |
| 0713.31.10 | - - - Of the species Vigna mungo (L.) Hepper                                                                        | 15        | G                |
| 0713.31.90 | - - - Other                                                                                                         | 15        | G                |
| 0713.32.00 | - - Small red (Adzuki) beans (Phaseolus or Vigna angularis)                                                         | 30        | X                |
| 0713.33.10 | - - - Black                                                                                                         | 20        | X                |
| 0713.33.20 | - - - White                                                                                                         | 20        | G                |
| 0713.33.30 | - - - "Ejotero" beans (Phaseolus vulgaris), for sowing                                                              | 0         | A                |
| 0713.33.40 | - - - Red beans                                                                                                     | 20        | X                |
| 0713.33.90 | - - - Other                                                                                                         | 20        | G                |
| 0713.34.00 | - - Bambara beans (Vigna subterranea or Voandzeia subterranea)                                                      | 15        | E                |
| 0713.35.00 | - - Cowpeas (Vigna unguiculata)                                                                                     | 15        | E                |
| 0713.39.10 | - - - Runner beans (Phaseolus cocciniis)                                                                            | 15        | E                |
| 0713.39.20 | - - - Lima beans (Phaseolus lunatus)                                                                                | 15        | E                |
| 0713.39.90 | - - - Other                                                                                                         | 15        | E                |
| 0713.40.00 | - Lentils                                                                                                           | 15        | E                |
| 0713.50.00 | - Broad beans (Vicia faba var. major) horse beans (Vicia faba var. equina), and field beans (Vicia faba var. minor) | 15        | E                |

| SAC Code   | Description                                     | Base Rate | Staging Category |
|------------|-------------------------------------------------|-----------|------------------|
| 0713.60.00 | - Pigeon peas ( <i>Cajanus cajan</i> )          | 15        | E                |
| 0713.90.00 | - Other                                         | 15        | C                |
| 0714.10.00 | - Cassava (manioc) roots                        | 15        | A                |
| 0714.20.00 | - Sweet potatoes                                | 15        | A                |
| 0714.30.10 | - - Cush-cush yams ( <i>Dioscorea trifida</i> ) | 15        | A                |
| 0714.30.20 | - - White yams ( <i>Dioscorea alata</i> )       | 15        | A                |
| 0714.30.90 | - - Other                                       | 15        | A                |
| 0714.40.10 | - - Dasheens ( <i>Colocasia esculenta</i> )     | 15        | A                |
| 0714.40.90 | - - Other                                       | 15        | A                |
| 0714.50.10 | - - Yautia ( <i>Xanthosoma sagittifolium</i> )  | 15        | A                |
| 0714.50.90 | - - Other                                       | 15        | A                |
| 0714.90.00 | - Other                                         | 15        | A                |
| 0801.11.00 | - - Dried                                       | 10        | A                |
| 0801.12.00 | - - In the inner shell (endocarp)               | 15        | A                |
| 0801.19.00 | - - Other                                       | 15        | A                |
| 0801.21.00 | - - In shell                                    | 15        | A                |
| 0801.22.00 | - - Shelled                                     | 15        | A                |
| 0801.31.00 | - - In shell                                    | 15        | E                |
| 0801.32.00 | - - Shelled                                     | 15        | E                |
| 0802.11.00 | - - In shell                                    | 0         | A                |
| 0802.12.00 | - - Shelled                                     | 0         | A                |
| 0802.21.00 | - - In shell                                    | 0         | A                |
| 0802.22.00 | - - Shelled                                     | 0         | A                |
| 0802.31.00 | - - In shell                                    | 15        | E                |
| 0802.32.00 | - - Shelled                                     | 15        | E                |
| 0802.41.00 | - - In shell                                    | 15        | E                |
| 0802.42.00 | - - Shelled                                     | 15        | E                |
| 0802.51.00 | - - In shell                                    | 0         | A                |
| 0802.52.00 | - - Shelled                                     | 0         | A                |
| 0802.61.00 | - - In shell                                    | 15        | G                |
| 0802.62.00 | - - Shelled                                     | 15        | G                |
| 0802.70.00 | - Kola nuts ( <i>Cola</i> spp.)                 | 15        | E                |
| 0802.80.00 | - Areca nuts                                    | 15        | E                |
| 0802.90.00 | - Other                                         | 15        | G                |
| 0803.10.00 | - Plantains                                     | 15        | A                |
| 0803.90.11 | - - - Fresh                                     | 15        | A                |
| 0803.90.12 | - - - Dried                                     | 15        | A                |
| 0803.90.90 | - - Other                                       | 15        | A                |

| SAC Code   | Description                                                                                          | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------------------|-----------|------------------|
| 0804.10.00 | - Dates                                                                                              | 15        | C                |
| 0804.20.00 | - Figs                                                                                               | 15        | C                |
| 0804.30.00 | - Pineapples                                                                                         | 15        | A                |
| 0804.40.00 | - Avocados                                                                                           | 15        | A                |
| 0804.50.10 | - - Mangoes                                                                                          | 15        | A                |
| 0804.50.20 | - - Guavas and mangosteens                                                                           | 15        | A                |
| 0805.10.00 | - Oranges                                                                                            | 15        | A                |
| 0805.20.00 | - Mandarins (including tangerines and satsumas);<br>clementines, wilkings and similar citrus hybrids | 15        | A                |
| 0805.40.00 | - Grapefruit or pomelos                                                                              | 15        | A                |
| 0805.50.00 | - Lemons (Citrus limon, Citrus limonum) and limes<br>(Citrus aurantifolia, Citrus latifolia)         | 15        | A                |
| 0805.90.00 | - Other                                                                                              | 15        | A                |
| 0806.10.00 | - Fresh                                                                                              | 15        | G                |
| 0806.20.00 | - Dried, including raisins                                                                           | 0         | A                |
| 0807.11.00 | - - Watermelons                                                                                      | 15        | A                |
| 0807.19.00 | - - Other                                                                                            | 15        | A                |
| 0807.20.00 | - Papaws (papayas)                                                                                   | 15        | A                |
| 0808.10.00 | - Apples                                                                                             | 15        | C                |
| 0808.30.00 | - Pears                                                                                              | 15        | G                |
| 0808.40.00 | - Quinces                                                                                            | 15        | A                |
| 0809.10.00 | - Apricots                                                                                           | 15        | A                |
| 0809.21.00 | - - Sour cherries (Prunus cerasus)                                                                   | 15        | A                |
| 0809.29.00 | - - Other                                                                                            | 15        | E                |
| 0809.30.00 | - Peaches, including nectarines                                                                      | 15        | E                |
| 0809.40.00 | - Plums and sloes                                                                                    | 15        | A                |
| 0810.10.00 | - Strawberries                                                                                       | 15        | E                |
| 0810.20.00 | - Raspberries, blackberries, mulberries and<br>loganberries                                          | 15        | E                |
| 0810.30.00 | - Black, white or red currants and gooseberries                                                      | 15        | C                |
| 0810.40.00 | - Cranberries, bilberries and other fruits of the genus<br>Vaccinium                                 | 15        | C                |
| 0810.50.00 | - Kiwifruit                                                                                          | 15        | E                |
| 0810.60.00 | - Durians                                                                                            | 15        | A                |
| 0810.70.00 | - Persimmons                                                                                         | 15        | C                |
| 0810.90.10 | - - Soursops (Annona muricata)                                                                       | 15        | A                |
| 0810.90.20 | - - Sweetsops (Annona squamosa)                                                                      | 15        | A                |
| 0810.90.30 | - - Passion fruit (Passiflora edulis var. flavicarpa)                                                | 15        | A                |
| 0810.90.40 | - - Granadillas (Passiflora edulis var. sims)                                                        | 15        | A                |
| 0810.90.51 | - - - Red, unshelled                                                                                 | 15        | A                |

| SAC Code   | Description                                                                                                                                                | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 0810.90.52 | - - - Yellow, unshelled                                                                                                                                    | 15        | A                |
| 0810.90.53 | - - - Other, unshelled                                                                                                                                     | 15        | A                |
| 0810.90.54 | - - - Shelled                                                                                                                                              | 15        | A                |
| 0810.90.70 | - - Rambutan (Nephelium lappaceum)                                                                                                                         | 15        | A                |
| 0810.90.90 | - - Other                                                                                                                                                  | 15        | A                |
| 0811.10.00 | - Strawberries                                                                                                                                             | 15        | C                |
| 0811.20.00 | - Raspberries, blackberries, mulberries, loganberries and currants                                                                                         | 15        | C                |
| 0811.90.00 | - Other                                                                                                                                                    | 15        | A                |
| 0812.10.10 | - - Morello cherries                                                                                                                                       | 0         | A                |
| 0812.10.90 | - - Other                                                                                                                                                  | 10        | A                |
| 0812.90.10 | - - Strawberries                                                                                                                                           | 15        | C                |
| 0812.90.90 | - - Other                                                                                                                                                  | 15        | C                |
| 0813.10.00 | - Apricots                                                                                                                                                 | 15        | C                |
| 0813.20.00 | - Prunes                                                                                                                                                   | 15        | C                |
| 0813.30.10 | - - In pieces                                                                                                                                              | 15        | E                |
| 0813.30.90 | - - Other                                                                                                                                                  | 15        | E                |
| 0813.40.00 | - Other fruit                                                                                                                                              | 15        | E                |
| 0813.50.00 | - Mixtures of nuts or dried fruits of this Chapter                                                                                                         | 15        | E                |
| 0814.00.00 | PEEL OF CITRUS FRUIT, MELONS OR WATERMELONS, FRESH, FROZEN, DRIED OR PROVISIONALLY PRESERVED IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS | 15        | C                |
| 0901.11.10 | - - - Raw, in berries                                                                                                                                      | 10        | X                |
| 0901.11.20 | - - - Parchment coffee                                                                                                                                     | 15        | X                |
| 0901.11.30 | - - - Café oro (unroasted coffee beans)                                                                                                                    | 15        | X                |
| 0901.11.90 | - - - Other                                                                                                                                                | 15        | X                |
| 0901.12.00 | - - Decaffeinated                                                                                                                                          | 15        | X                |
| 0901.21.00 | - - Not decaffeinated                                                                                                                                      | 15        | X                |
| 0901.22.00 | - - Decaffeinated                                                                                                                                          | 15        | X                |
| 0901.90.00 | - Other                                                                                                                                                    | 15        | X                |
| 0902.10.00 | - Green tea (not fermented) in immediate packings of a content not exceeding 3 kg                                                                          | 15        | E                |
| 0902.20.00 | - Other green tea (not fermented)                                                                                                                          | 15        | E                |
| 0902.30.00 | - Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg                                                    | 15        | E                |
| 0902.40.00 | - Other black tea (fermented) and other partly fermented tea                                                                                               | 15        | E                |
| 0903.00.00 | MATE                                                                                                                                                       | 15        | A                |
| 0904.11.10 | - - - Black pepper                                                                                                                                         | 10        | A                |
| 0904.11.90 | - - - Other                                                                                                                                                | 0         | A                |



| SAC Code   | Description                                           | Base Rate | Staging Category |
|------------|-------------------------------------------------------|-----------|------------------|
| 0904.12.00 | - - Crushed or ground                                 | 5         | A                |
| 0904.21.00 | - - Dried, neither crushed nor ground                 | 10        | C                |
| 0904.22.00 | - - Crushed or ground                                 | 5         | C                |
| 0905.10.00 | - Neither crushed nor ground                          | 10        | C                |
| 0905.20.00 | - Crushed or ground                                   | 10        | A                |
| 0906.11.00 | - - Cinnamon (Cinnamomum zeylanicum Blume)            | 0         | A                |
| 0906.19.00 | - - Other                                             | 0         | A                |
| 0906.20.00 | - Crushed or ground                                   | 10        | A                |
| 0907.10.00 | - Neither crushed nor ground                          | 0         | A                |
| 0907.20.00 | - Crushed or ground                                   | 0         | A                |
| 0908.11.00 | - - Neither crushed nor ground                        | 0         | A                |
| 0908.12.00 | - - Crushed or ground                                 | 0         | A                |
| 0908.21.00 | - - Neither crushed nor ground                        | 0         | A                |
| 0908.22.00 | - - Crushed or ground                                 | 0         | A                |
| 0908.31.10 | - - - Amoms                                           | 10        | A                |
| 0908.31.20 | - - - Cardamoms                                       | 15        | A                |
| 0908.32.10 | - - - Amoms                                           | 10        | A                |
| 0908.32.20 | - - - Cardamoms                                       | 15        | A                |
| 0909.21.00 | - - Neither crushed nor ground                        | 0         | A                |
| 0909.22.00 | - - Crushed or ground                                 | 0         | A                |
| 0909.31.00 | - - Neither crushed nor ground                        | 0         | A                |
| 0909.32.00 | - - Crushed or ground                                 | 0         | A                |
| 0909.61.10 | - - - Seeds os anise or badian                        | 0         | A                |
| 0909.61.20 | - - - Seeds of caraway                                | 0         | A                |
| 0909.61.30 | - - - Seeds of fennel; juniper berries                | 0         | A                |
| 0909.62.10 | - - - Seeds os anise or badian                        | 0         | A                |
| 0909.62.20 | - - - Seeds of caraway                                | 0         | A                |
| 0909.62.30 | - - - Seeds of fennel; juniper berries                | 0         | A                |
| 0910.11.10 | - - - Dried                                           | 10        | C                |
| 0910.11.90 | - - - Other                                           | 10        | C                |
| 0910.12.10 | - - - Dried                                           | 10        | C                |
| 0910.12.90 | - - - Other                                           | 10        | C                |
| 0910.20.00 | - Saffron                                             | 10        | C                |
| 0910.30.00 | - Turmeric (curcuma)                                  | 10        | A                |
| 0910.91.00 | - - Mixtures referred to in Note 1 b) to this Chapter | 10        | C                |
| 0910.99.10 | - - - Thyme                                           | 10        | A                |
| 0910.99.20 | - - - Bay leaves                                      | 10        | C                |
| 0910.99.30 | - - - Curry                                           | 10        | C                |

| SAC Code   | Description                                                                                                                         | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 0910.99.90 | - - - Other                                                                                                                         | 10        | C                |
| 1001.11.00 | - - Seed                                                                                                                            | 0         | A                |
| 1001.19.00 | - - Other                                                                                                                           | 0         | A                |
| 1001.91.00 | - - Seed                                                                                                                            | 0         | A                |
| 1001.99.00 | - - Other                                                                                                                           | 0         | A                |
| 1002.10.00 | - Seed                                                                                                                              | 0         | A                |
| 1002.90.00 | - Other                                                                                                                             | 0         | A                |
| 1003.10.00 | - Seed                                                                                                                              | 0         | A                |
| 1003.90.00 | - Other                                                                                                                             | 0         | A                |
| 1004.10.00 | - Seed                                                                                                                              | 0         | A                |
| 1004.90.00 | - Other                                                                                                                             | 0         | A                |
| 1005.10.00 | - Seed                                                                                                                              | 0         | A                |
| 1005.90.10 | - - Popcorn (Zea mays everta)                                                                                                       | 0         | A                |
| 1005.90.20 | - - Yellow maize (corn)                                                                                                             | 15        | X                |
| 1005.90.30 | - - White maize (corn)                                                                                                              | 20        | X                |
| 1005.90.90 | - - Other                                                                                                                           | 15        | X                |
| 1006.10.10 | - - Seed                                                                                                                            | 23.7      | A                |
| 1006.10.90 | - - Other                                                                                                                           | 23.7      | X                |
| 1006.20.00 | - Husked (brown) rice                                                                                                               | 23.7      | X                |
| 1006.30.10 | - - Medium grain rice, broken at one end, of a fat content from 0.60 % to 0.75 % for puffing, in sacks holding 50 kg, duly labelled | 23.7      | X                |
| 1006.30.90 | - - Other                                                                                                                           | 23.7      | X                |
| 1006.40.00 | - Broken rice                                                                                                                       | 23.7      | X                |
| 1007.10.00 | - Seed                                                                                                                              | 0         | A                |
| 1007.90.00 | - Other                                                                                                                             | 20        | G                |
| 1008.10.00 | - Buckwheat                                                                                                                         | 15        | C                |
| 1008.21.00 | - - Seed                                                                                                                            | 0         | A                |
| 1008.29.00 | - - Other                                                                                                                           | 15        | A                |
| 1008.30.00 | - Canary seeds                                                                                                                      | 0         | A                |
| 1008.40.00 | - Fonio (Digitaria spp.)                                                                                                            | 15        | C                |
| 1008.50.00 | - Quinoa (Chenopodium quinoa)                                                                                                       | 0         | A                |
| 1008.60.00 | - Triticale                                                                                                                         | 15        | C                |
| 1008.90.00 | - Other cereals                                                                                                                     | 15        | C                |
| 1101.00.00 | WHEAT OR MESLIN FLOUR                                                                                                               | 10        | X                |
| 1102.20.00 | - Maize (corn) flour                                                                                                                | 10        | E                |
| 1102.90.10 | - - Barley flour                                                                                                                    | 0         | A                |
| 1102.90.20 | - - Oat flour                                                                                                                       | 10        | E                |
| 1102.90.30 | - - Rice flour                                                                                                                      | 15        | X                |

| SAC Code   | Description                                                                           | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------|-----------|------------------|
| 1102.90.40 | - - Rye flour                                                                         | 0         | A                |
| 1102.90.90 | - - Other                                                                             | 10        | E                |
| 1103.11.00 | - - Of wheat                                                                          | 5         | E                |
| 1103.13.10 | - - - Pregelatinised meal (for example meal used as additive in the brewing industry) | 0         | A                |
| 1103.13.90 | - - - Other                                                                           | 15        | G                |
| 1103.19.10 | - - - Of oats                                                                         | 0         | A                |
| 1103.19.20 | - - - Of rice                                                                         | 15        | X                |
| 1103.19.90 | - - - Other                                                                           | 0         | A                |
| 1103.20.10 | - - Of wheat                                                                          | 5         | E                |
| 1103.20.90 | - - Other                                                                             | 5         | E                |
| 1104.12.00 | - - Of oats                                                                           | 10        | E                |
| 1104.19.10 | - - - Of barley                                                                       | 0         | A                |
| 1104.19.90 | - - - Other                                                                           | 10        | E                |
| 1104.22.11 | - - - - Stabilized by heat treatment for enzyme inactivation                          | 0         | A                |
| 1104.22.19 | - - - - Other                                                                         | 0         | A                |
| 1104.22.90 | - - - Other                                                                           | 10        | E                |
| 1104.23.00 | - - Of maize (corn)                                                                   | 5         | E                |
| 1104.29.10 | - - - Of barley                                                                       | 0         | A                |
| 1104.29.90 | - - - Other                                                                           | 10        | E                |
| 1104.30.00 | - Germ of cereals, whole, rolled, flaked or ground                                    | 10        | E                |
| 1105.10.00 | - Flour, meal and powder                                                              | 0         | A                |
| 1105.20.10 | - - Flakes and granules                                                               | 0         | A                |
| 1105.20.20 | - - Pellets                                                                           | 10        | E                |
| 1106.10.00 | - Of the vegetables of heading 07.13                                                  | 0         | A                |
| 1106.20.00 | - Of sago or of roots or tubers of heading 07.14                                      | 0         | A                |
| 1106.30.00 | - Of the products of Chapter 8                                                        | 0         | A                |
| 1107.10.00 | - Not roasted                                                                         | 0         | A                |
| 1107.20.00 | - Roasted                                                                             | 0         | A                |
| 1108.11.00 | - - Wheat starch                                                                      | 0         | A                |
| 1108.12.00 | - - Maize (corn) starch                                                               | 0         | A                |
| 1108.13.00 | - - Potato starch                                                                     | 0         | A                |
| 1108.14.00 | - - Manioc (cassava) starch                                                           | 0         | A                |
| 1108.19.00 | - - Other starches                                                                    | 10        | E                |
| 1108.20.00 | - Inulin                                                                              | 0         | A                |
| 1109.00.00 | WHEAT GLUTEN, WHETHER OR NOT DRIED                                                    | 0         | A                |
| 1201.10.00 | - For sowing                                                                          | 0         | A                |
| 1201.90.00 | - Other                                                                               | 0         | A                |

| SAC Code   | Description                                                                  | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------|-----------|------------------|
| 1202.30.00 | - For sowing                                                                 | 0         | A                |
| 1202.41.00 | - - In shell                                                                 | 10        | E                |
| 1202.42.00 | - - Shelled, whether or not broken                                           | 10        | E                |
| 1203.00.00 | COPRA                                                                        | 5         | A                |
| 1204.00.00 | LINSEED, WHETHER OR NOT BROKEN                                               | 0         | A                |
| 1205.10.10 | - - For sowing                                                               | 0         | A                |
| 1205.10.90 | - - Other                                                                    | 0         | A                |
| 1205.90.10 | - - For sowing                                                               | 0         | A                |
| 1205.90.90 | - - Other                                                                    | 0         | A                |
| 1206.00.00 | SUNFLOWER SEEDS, WHETHER OR NOT BROKEN                                       | 0         | A                |
| 1207.10.10 | - - For sowing                                                               | 0         | A                |
| 1207.10.90 | - - Other                                                                    | 5         | A                |
| 1207.21.00 | - - For sowing                                                               | 0         | A                |
| 1207.29.00 | - - Other                                                                    | 0         | A                |
| 1207.30.00 | - Castor oil seeds                                                           | 0         | A                |
| 1207.40.10 | - - In shell                                                                 | 0         | A                |
| 1207.40.20 | - - Shelled                                                                  | 0         | A                |
| 1207.50.00 | - Mustard seeds                                                              | 0         | A                |
| 1207.60.00 | - Safflower ( <i>Carthamus tinctorius</i> ) seeds                            | 0         | A                |
| 1207.70.00 | - Melon seeds                                                                | 0         | A                |
| 1207.91.00 | - - Poppy seeds                                                              | 0         | A                |
| 1207.99.00 | - - Other                                                                    | 0         | A                |
| 1208.10.00 | - Of soybeans                                                                | 5         | A                |
| 1208.90.00 | - Other                                                                      | 5         | A                |
| 1209.10.00 | - Sugar beet seeds                                                           | 0         | A                |
| 1209.21.00 | - - Of lucerne (alfalfa)                                                     | 0         | A                |
| 1209.22.00 | - - Of clover ( <i>Trifolium</i> spp.)                                       | 0         | A                |
| 1209.23.00 | - - Of fescue                                                                | 0         | A                |
| 1209.24.00 | - - Of Kentucky blue grass ( <i>Poa pratensis</i> L.)                        | 0         | A                |
| 1209.25.00 | - - Of rye grass ( <i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) | 0         | A                |
| 1209.29.10 | - - - Beet seeds, other than sugar beet seed                                 | 0         | A                |
| 1209.29.20 | - - - Timothy grass ( <i>Phleum pratensis</i> ) seed                         | 0         | A                |
| 1209.29.90 | - - - Other                                                                  | 0         | A                |
| 1209.30.10 | - - Of petunia                                                               | 0         | A                |
| 1209.30.90 | - - Other                                                                    | 0         | A                |
| 1209.91.00 | - - Vegetable seeds                                                          | 0         | A                |
| 1209.99.00 | - - Other                                                                    | 0         | A                |

| SAC Code   | Description                                                                                                       | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 1210.10.00 | - Hop cones, neither ground nor powdered nor in the form of pellets                                               | 0         | A                |
| 1210.20.00 | - Hop cones, ground, powdered or in the form of pellets; lupulin                                                  | 0         | A                |
| 1211.20.00 | - Ginseng roots                                                                                                   | 0         | A                |
| 1211.30.00 | - Coca leaves                                                                                                     | 0         | A                |
| 1211.40.00 | - Poppy straw                                                                                                     | 0         | A                |
| 1211.90.10 | - - Raicilla or ipecacuana                                                                                        | 0         | A                |
| 1211.90.20 | - - Liquorice roots                                                                                               | 0         | A                |
| 1211.90.90 | - - Other                                                                                                         | 0         | A                |
| 1212.21.00 | - - Fit for human consumption                                                                                     | 0         | A                |
| 1212.29.00 | - - Other                                                                                                         | 0         | A                |
| 1212.91.00 | - - Sugar beet                                                                                                    | 0         | A                |
| 1212.92.10 | - - - Seeds                                                                                                       | 0         | A                |
| 1212.92.90 | - - - Other                                                                                                       | 0         | A                |
| 1212.93.00 | - - Sugar cane                                                                                                    | 10        | C                |
| 1212.94.00 | - - Chicory roots                                                                                                 | 0         | A                |
| 1212.99.30 | - - - Apricot, peach (including nectarine) or plum stones and kernels                                             | 0         | A                |
| 1212.99.90 | - - - Other                                                                                                       | 0         | A                |
| 1213.00.00 | CEREAL STRAW AND HUSKS, UNPREPARED, WHETHER OR NOT CHOPPED, GROUND, PRESSED OR IN THE FORM OF PELLETS             | 5         | C                |
| 1214.10.00 | - Lucerne (alfalfa) meal and pellets                                                                              | 5         | A                |
| 1214.90.00 | - Other                                                                                                           | 5         | C                |
| 1301.20.00 | - Gum arabic                                                                                                      | 0         | A                |
| 1301.90.10 | - - Lac                                                                                                           | 0         | A                |
| 1301.90.90 | - - Other                                                                                                         | 0         | A                |
| 1302.11.00 | - - Opium                                                                                                         | 0         | A                |
| 1302.12.00 | - - Of liquorice                                                                                                  | 0         | A                |
| 1302.13.00 | - - Of hops                                                                                                       | 0         | A                |
| 1302.19.10 | - - - For medicinal use                                                                                           | 0         | A                |
| 1302.19.20 | - - - For insecticidal, fungicidal or similar uses                                                                | 0         | A                |
| 1302.19.30 | - - - Juices and extracts of pyrethrum or of roots containing rotenone                                            | 0         | A                |
| 1302.19.90 | - - - Other                                                                                                       | 0         | A                |
| 1302.20.00 | - Pectic substances, pectinates and pectates                                                                      | 0         | A                |
| 1302.31.00 | - - Agar-agar                                                                                                     | 0         | A                |
| 1302.32.00 | - - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds | 0         | A                |
| 1302.39.00 | - - Other                                                                                                         | 0         | A                |

| SAC Code   | Description                                                                                                                                                                               | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 1401.10.00 | - Bamboos                                                                                                                                                                                 | 5         | A                |
| 1401.20.00 | - Rattans                                                                                                                                                                                 | 0         | A                |
| 1401.90.10 | - - Osier                                                                                                                                                                                 | 0         | A                |
| 1401.90.20 | - - Reeds                                                                                                                                                                                 | 0         | A                |
| 1401.90.90 | - - Other                                                                                                                                                                                 | 0         | A                |
| 1404.20.00 | - Cotton linters                                                                                                                                                                          | 0         | A                |
| 1404.90.10 | - - Vegetable materials of the kind used primarily as stuffing (for example: kapok, vegetable hair and eel grass), whether or not put up as a layer or with supporting of other materials | 0         | A                |
| 1404.90.20 | - - Vegetable materials of the kind used primarily in the manufacture of brooms, or in brushes (for example: sorghum, piassava, couch-grass or istle), whether or not in hanks or bundles | 5         | A                |
| 1404.90.31 | - - - Annatto (achiote)                                                                                                                                                                   | 15        | E                |
| 1404.90.39 | - - - Other                                                                                                                                                                               | 5         | A                |
| 1404.90.90 | - - Other                                                                                                                                                                                 | 5         | A                |
| 1501.10.00 | - Lard                                                                                                                                                                                    | 15        | E                |
| 1501.20.00 | - Other pig fat                                                                                                                                                                           | 15        | E                |
| 1501.90.00 | - Other                                                                                                                                                                                   | 15        | E                |
| 1502.10.00 | - Tallow                                                                                                                                                                                  | 0         | A                |
| 1502.90.00 | - Other                                                                                                                                                                                   | 0         | A                |
| 1503.00.10 | - Solar stearin, and lard oil                                                                                                                                                             | 15        | E                |
| 1503.00.90 | - Other                                                                                                                                                                                   | 0         | A                |
| 1504.10.00 | - Fish-liver oils and their fractions                                                                                                                                                     | 0         | A                |
| 1504.20.00 | - Fats and oils and their fractions, of fish, other than liver oils                                                                                                                       | 0         | A                |
| 1504.30.00 | - Fats and oils and their fractions, of marine mammals                                                                                                                                    | 0         | A                |
| 1505.00.00 | WOOL GREASE AND FATTY SUBSTANCES DERIVED THEREFROM, INCLUDING LANOLIN                                                                                                                     | 0         | A                |
| 1506.00.00 | OTHER ANIMAL FATS AND OILS AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED                                                                                       | 10        | E                |
| 1507.10.00 | - Crude oil, whether or not degummed                                                                                                                                                      | 0         | A                |
| 1507.90.00 | - Other                                                                                                                                                                                   | 15        | X                |
| 1508.10.00 | - Crude oil                                                                                                                                                                               | 5         | G                |
| 1508.90.00 | - Other                                                                                                                                                                                   | 15        | G                |
| 1509.10.00 | - Virgin                                                                                                                                                                                  | 10        | E                |
| 1509.90.00 | - Other                                                                                                                                                                                   | 10        | E                |

| SAC Code   | Description                                                                                                                                                                                          | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 1510.00.00 | OTHER OILS AND THEIR FRACTIONS, OBTAINED SOLELY FROM OLIVES, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED, INCLUDING BLENDS OF SUCH OILS OR FRACTIONS WITH OILS OR FRACTIONS OF HEADING 15.09 | 15        | G                |
| 1511.10.00 | - Crude oil                                                                                                                                                                                          | 5         | X                |
| 1511.90.10 | - - Palm stearin with an iodine index not exceeding 48                                                                                                                                               | 5         | X                |
| 1511.90.90 | - - Other                                                                                                                                                                                            | 15        | X                |
| 1512.11.00 | - - Crude oil                                                                                                                                                                                        | 0         | A                |
| 1512.19.00 | - - Other                                                                                                                                                                                            | 15        | X                |
| 1512.21.00 | - - Crude oil, whether or not gossypol has been removed                                                                                                                                              | 0         | A                |
| 1512.29.00 | - - Other                                                                                                                                                                                            | 15        | X                |
| 1513.11.00 | - - Crude oil                                                                                                                                                                                        | 5         | G                |
| 1513.19.00 | - - Other                                                                                                                                                                                            | 15        | X                |
| 1513.21.00 | - - Crude oil                                                                                                                                                                                        | 5         | X                |
| 1513.29.00 | - - Other                                                                                                                                                                                            | 15        | X                |
| 1514.11.00 | - - Crude oil                                                                                                                                                                                        | 0         | A                |
| 1514.19.00 | - - Other                                                                                                                                                                                            | 15        | G                |
| 1514.91.00 | - - Crude oil                                                                                                                                                                                        | 0         | A                |
| 1514.99.00 | - - Other                                                                                                                                                                                            | 15        | G                |
| 1515.11.00 | - - Crude oil                                                                                                                                                                                        | 5         | G                |
| 1515.19.00 | - - Other                                                                                                                                                                                            | 5         | G                |
| 1515.21.00 | - - Crude oil                                                                                                                                                                                        | 0         | A                |
| 1515.29.00 | - - Other                                                                                                                                                                                            | 15        | X                |
| 1515.30.00 | - Castor oil and its fractions                                                                                                                                                                       | 0         | A                |
| 1515.50.00 | - Sesame oil and its fractions                                                                                                                                                                       | 15        | G                |
| 1515.90.10 | - - Other drying oils                                                                                                                                                                                | 0         | A                |
| 1515.90.20 | - - Jojoba oil and its fractions                                                                                                                                                                     | 0         | A                |
| 1515.90.30 | - - Tung oil and its fractions                                                                                                                                                                       | 0         | A                |
| 1515.90.90 | - - Other                                                                                                                                                                                            | 15        | G                |
| 1516.10.00 | - Animal fats and oils and their fractions                                                                                                                                                           | 15        | X                |
| 1516.20.10 | - - Non-lauric vegetable fat, partially hydrogenated with a softening scope not less than 32 °C and not greater than 41 °C, of the kind used as substitutes of cocoa butter                          | 10        | X                |
| 1516.20.90 | - - Other                                                                                                                                                                                            | 15        | X                |
| 1517.10.00 | - Margarine, excluding liquid margarine                                                                                                                                                              | 15        | X                |
| 1517.90.10 | - - Preparations with a base of mixed fats with added flavouring substances, for use in the preparation of foodstuffs                                                                                | 15        | X                |

| SAC Code   | Description                                                                                                                                                                    | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 1517.90.20 | - - Preparations with a base of hydrogenated vegetable oils, containing added magnesium carbonate, for use as mould release preparations for confectionary and bakery products | 0         | A                |
| 1517.90.90 | - - Other                                                                                                                                                                      | 10        | X                |
| 1518.00.10 | - Epoxidised soyabean oil, used exclusively in industry for the production of polymer compounds                                                                                | 0         | A                |
| 1518.00.90 | - Other                                                                                                                                                                        | 5         | C                |
| 1520.00.00 | GLYCEROL, CRUDE; GLYCEROL WATERS AND GLYCEROL LYES                                                                                                                             | 5         | G                |
| 1521.10.00 | - Vegetable waxes                                                                                                                                                              | 5         | G                |
| 1521.90.00 | - Other                                                                                                                                                                        | 5         | G                |
| 1522.00.00 | DEGRAS; RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR VEGETABLE WAXES                                                                                 | 10        | E                |
| 1601.00.10 | - Of bovine animals                                                                                                                                                            | 15        | X                |
| 1601.00.20 | - Of poultry of heading 01.05                                                                                                                                                  | 15        | X                |
| 1601.00.30 | - Of swine                                                                                                                                                                     | 15        | X                |
| 1601.00.80 | - Other                                                                                                                                                                        | 15        | E                |
| 1601.00.90 | - Mixtures                                                                                                                                                                     | 15        | X                |
| 1602.10.10 | - - Of meat or meat offal of bovine animals                                                                                                                                    | 15        | X                |
| 1602.10.20 | - - Of meat or meat offal of poultry of heading 01.05                                                                                                                          | 15        | X                |
| 1602.10.30 | - - Of meat or meat offal of swine                                                                                                                                             | 15        | X                |
| 1602.10.80 | - - Other                                                                                                                                                                      | 15        | G                |
| 1602.10.90 | - - Mixtures                                                                                                                                                                   | 15        | X                |
| 1602.20.00 | - Of liver of any animal                                                                                                                                                       | 15        | G                |
| 1602.31.00 | - Of turkeys (gallopavus)                                                                                                                                                      | 15        | E                |
| 1602.32.10 | - - - Legs and thighs, whether or not joined                                                                                                                                   | 15        | X                |
| 1602.32.90 | - - - Other                                                                                                                                                                    | 15        | X                |
| 1602.39.00 | - - Other                                                                                                                                                                      | 15        | X                |
| 1602.41.00 | - - Hams and cuts thereof                                                                                                                                                      | 15        | X                |
| 1602.42.00 | - - Shoulders and cuts thereof                                                                                                                                                 | 15        | X                |
| 1602.49.10 | - - - Pigskin, dried, cooked and pressed                                                                                                                                       | 5         | E                |
| 1602.49.90 | - - - Other                                                                                                                                                                    | 15        | X                |
| 1602.50.00 | - Of bovine animals                                                                                                                                                            | 15        | A                |
| 1602.90.00 | - Other, including preparations of blood of any animal                                                                                                                         | 15        | G                |
| 1603.00.00 | EXTRACTS AND JUICES OF MEAT, FISH OR CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES                                                                                      | 5         | A                |
| 1604.11.00 | - - Salmon                                                                                                                                                                     | 15        | A                |
| 1604.12.00 | - - Herrings                                                                                                                                                                   | 15        | C                |
| 1604.13.00 | - - Sardines, sardinella and brisling or sprats                                                                                                                                | 15        | G                |



| SAC Code   | Description                                                                                                 | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 1604.14.10 | - - - Cooked loins of tuna, frozen                                                                          | 15        | X                |
| 1604.14.90 | - - - Other                                                                                                 | 15        | X                |
| 1604.15.00 | - - Mackerel                                                                                                | 15        | C                |
| 1604.16.00 | - - Anchovies                                                                                               | 15        | C                |
| 1604.17.00 | - - Eels                                                                                                    | 15        | E                |
| 1604.19.00 | - - Other                                                                                                   | 15        | C                |
| 1604.20.00 | - Other prepared or preserved fish                                                                          | 15        | C                |
| 1604.31.00 | - - Caviar                                                                                                  | 15        | E                |
| 1604.32.00 | - - Caviar substitutes                                                                                      | 15        | C                |
| 1605.10.00 | - Crabs, excluding macrura                                                                                  | 15        | C                |
| 1605.21.00 | - - - Not in airtight containers                                                                            | 15        | E                |
| 1605.29.00 | - - Other                                                                                                   | 15        | E                |
| 1605.30.00 | - Lobster                                                                                                   | 15        | E                |
| 1605.40.10 | - - Lobsters                                                                                                | 15        | E                |
| 1605.40.90 | - - Other                                                                                                   | 15        | E                |
| 1605.51.00 | - - Oysters                                                                                                 | 15        | C                |
| 1605.52.00 | - - Scallops, queen scallops and other molluscs of the genera Pecten, Chlamys or Placopecten                | 15        | E                |
| 1605.53.00 | - - Mussels                                                                                                 | 15        | C                |
| 1605.54.00 | - - Cuttle fish and squid                                                                                   | 15        | C                |
| 1605.55.00 | - - Octopus                                                                                                 | 15        | E                |
| 1605.56.00 | - - Clams, cockles and arkshells                                                                            | 15        | C                |
| 1605.57.00 | - - Abalone                                                                                                 | 15        | E                |
| 1605.58.00 | - - Snails, other than sea snails                                                                           | 15        | E                |
| 1605.59.00 | - - Other                                                                                                   | 15        | C                |
| 1605.61.00 | - - Sea cucumbers                                                                                           | 15        | E                |
| 1605.62.00 | - - Sea urchins                                                                                             | 15        | E                |
| 1605.63.00 | - - Jellyfish                                                                                               | 15        | E                |
| 1605.69.00 | - - Other                                                                                                   | 15        | C                |
| 1701.12.00 | - - Beet sugar                                                                                              | 20        | X                |
| 1701.13.00 | - - Cane sugar specified in Subheading Note 2 to this Chapter                                               | 20        | X                |
| 1701.14.00 | - - Other cane sugar                                                                                        | 20        | X                |
| 1701.91.00 | - - Containing added flavouring or colouring matter                                                         | 20        | X                |
| 1701.99.00 | - - Other                                                                                                   | 20        | X                |
| 1702.11.00 | - - Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter | 0         | A                |
| 1702.19.00 | - - Other                                                                                                   | 0         | A                |
| 1702.20.00 | - Maple sugar and maple syrup                                                                               | 10        | A                |

| SAC Code   | Description                                                                                                                                         | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 1702.30.11 | - - - Chemically pure glucose                                                                                                                       | 0         | A                |
| 1702.30.12 | - - - Glucose syrup                                                                                                                                 | 0         | A                |
| 1702.30.20 | - - Containing in the dry state less than 20 % fructose by weight                                                                                   | 10        | E                |
| 1702.40.00 | - Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % fructose by weight, excluding invert sugar                | 10        | E                |
| 1702.50.00 | - Chemically pure fructose                                                                                                                          | 0         | A                |
| 1702.60.00 | - Other fructoses and fructose syrups, containing in the dry state more than 50 % fructose by weight, excluding invert sugar                        | 10        | E                |
| 1702.90.10 | - - Chemically pure maltose                                                                                                                         | 0         | A                |
| 1702.90.20 | - - Other sugars and other sugar syrups, excluding sucrose syrup or caramel                                                                         | 0         | A                |
| 1702.90.90 | - - Other                                                                                                                                           | 15        | G                |
| 1703.10.00 | - Cane molasses                                                                                                                                     | 15        | E                |
| 1703.90.00 | - Other                                                                                                                                             | 15        | E                |
| 1704.10.00 | - Chewing gum, whether or not sugar-coated                                                                                                          | 15        | G                |
| 1704.90.00 | - Other                                                                                                                                             | 15        | G                |
| 1801.00.00 | COCOA BEANS, WHOLE OR BROKEN, RAW OR ROASTED                                                                                                        | 5         | E                |
| 1802.00.00 | COCOA SHELLS, HUSKS, SKINS AND OTHER COCOA WASTE                                                                                                    | 5         | E                |
| 1803.10.00 | - Not defatted                                                                                                                                      | 10        | E                |
| 1803.20.00 | - Wholly or partly defatted                                                                                                                         | 10        | E                |
| 1804.00.00 | COCOA BUTTER, FAT AND OIL                                                                                                                           | 10        | E                |
| 1805.00.00 | COCOA POWDER, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER                                                                                 | 10        | E                |
| 1806.10.00 | - Cocoa powder, containing added sugar or other sweetening matter                                                                                   | 15        | G                |
| 1806.20.10 | - - Liquid preparations with a base of maize syrup and partially hydrogenated palm oil, of the kind used for decorating and filling pastry products | 0         | A                |
| 1806.20.90 | - - Other                                                                                                                                           | 15        | G                |
| 1806.31.00 | - - Filled                                                                                                                                          | 15        | G                |
| 1806.32.00 | - - Not filled                                                                                                                                      | 15        | G                |
| 1806.90.00 | - Other                                                                                                                                             | 15        | G                |
| 1901.10.11 | - - - For infant feeding ("infant formula")                                                                                                         | 0         | A                |
| 1901.10.19 | - - - Other                                                                                                                                         | 0         | A                |
| 1901.10.20 | - - Preparations for infant feeding ("infant formula") other than those included in tariff subdivision 1901.10.11                                   | 0         | A                |
| 1901.10.90 | - - Other                                                                                                                                           | 10        | E                |
| 1901.20.00 | - Mixes and doughs for the preparation of pastry, biscuits, or other bakers' wares of heading 19.05                                                 | 15        | X                |

| SAC Code   | Description                                                                                                                                     | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 1901.90.10 | - - Malt extract                                                                                                                                | 0         | A                |
| 1901.90.20 | - - Modified milk powder other than goods of subdivisions 1901.10.11 and 1901.10.19                                                             | 0         | A                |
| 1901.90.40 | - - Food preparations of the kind referred to in Note 1 a) to Chapter 30, other than goods of subdivision 2202.90.10                            | 10        | X                |
| 1901.90.90 | - - Other                                                                                                                                       | 15        | X                |
| 1902.11.00 | - - Containing eggs                                                                                                                             | 15        | X                |
| 1902.19.00 | - - Other                                                                                                                                       | 15        | X                |
| 1902.20.00 | - Stuffed pasta, whether or not cooked or otherwise prepared                                                                                    | 15        | X                |
| 1902.30.00 | - Other pasta                                                                                                                                   | 15        | X                |
| 1902.40.00 | - Couscous                                                                                                                                      | 15        | A                |
| 1903.00.00 | TAPIOCA AND SUBSTITUTES THEREFOR PREPARED FROM STARCH, IN THE FORM OF FLAKES, GRAINS, PEARLS OR SIFTINGS OR IN SIMILAR FORMS                    | 15        | C                |
| 1904.10.10 | - - Rice flour pellets                                                                                                                          | 0         | A                |
| 1904.10.90 | - - Other                                                                                                                                       | 15        | X                |
| 1904.20.00 | - Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals | 15        | X                |
| 1904.30.00 | - Bulgur wheat                                                                                                                                  | 15        | C                |
| 1904.90.10 | - - Pre-cooked rice                                                                                                                             | 15        | X                |
| 1904.90.90 | - - Other                                                                                                                                       | 15        | G                |
| 1905.10.00 | - Crispbread called "knäckebröt"                                                                                                                | 15        | E                |
| 1905.20.00 | - Gingerbread and the like                                                                                                                      | 15        | E                |
| 1905.31.10 | - - - Containing added cocoa, for ice cream wafers                                                                                              | 15        | X                |
| 1905.31.90 | - - - Other                                                                                                                                     | 15        | X                |
| 1905.32.00 | - - Waffles and wafers, whether or not filled                                                                                                   | 15        | X                |
| 1905.40.00 | - Toasted bread and similar toasted products                                                                                                    | 15        | X                |
| 1905.90.00 | - Other                                                                                                                                         | 15        | X                |
| 2001.10.00 | - Cucumbers and gherkins                                                                                                                        | 15        | G                |
| 2001.90.10 | - - Elotitos (young maize (corn) kernels)                                                                                                       | 15        | E                |
| 2001.90.20 | - - Onions                                                                                                                                      | 15        | G                |
| 2001.90.90 | - - Other                                                                                                                                       | 15        | G                |
| 2002.10.00 | - Tomatoes, whole or in pieces                                                                                                                  | 15        | G                |
| 2002.90.10 | - - Tomato concentrate                                                                                                                          | 0         | A                |
| 2002.90.90 | - - Other                                                                                                                                       | 15        | C                |
| 2003.10.00 | - Mushrooms of the genus Agaricus                                                                                                               | 10        | C                |
| 2003.90.10 | - - Truffles                                                                                                                                    | 15        | E                |
| 2003.90.90 | - - Other                                                                                                                                       | 10        | E                |

| SAC Code   | Description                                                                                                               | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 2004.10.00 | - Potatoes                                                                                                                | 15        | C                |
| 2004.90.00 | - Other vegetables and mixtures of vegetables                                                                             | 15        | G                |
| 2005.10.00 | - Homogenized vegetables                                                                                                  | 15        | G                |
| 2005.20.00 | - Potatoes                                                                                                                | 15        | X                |
| 2005.40.00 | - Peas (Pisum sativum)                                                                                                    | 15        | E                |
| 2005.51.00 | - - Shelled                                                                                                               | 15        | X                |
| 2005.59.00 | - - Other                                                                                                                 | 15        | X                |
| 2005.60.00 | - Asparagus                                                                                                               | 15        | E                |
| 2005.70.00 | - Olives                                                                                                                  | 15        | E                |
| 2005.80.00 | - Sweet corn (Zea mays var. Saccharata)                                                                                   | 15        | E                |
| 2005.91.00 | - - Bamboo shoots                                                                                                         | 15        | E                |
| 2005.99.00 | - - Other                                                                                                                 | 15        | G                |
| 2006.00.00 | VEGETABLES, FRUIT, NUTS, FRUIT-PEEL AND OTHER PARTS OF PLANTS, PRESERVED BY SUGAR (DRAINED, GLACE OR CRYSTALLIZED)        | 15        | E                |
| 2007.10.00 | - Homogenized preparations                                                                                                | 15        | E                |
| 2007.91.00 | - - Citrus fruit                                                                                                          | 15        | E                |
| 2007.99.10 | - - - Pear, apple, apricot or peach paste for industrial transformation, in containers with a net content of 5 kg or more | 0         | A                |
| 2007.99.90 | - - - Other                                                                                                               | 15        | A                |
| 2008.11.10 | - - - Butter                                                                                                              | 15        | G                |
| 2008.11.90 | - - - Other                                                                                                               | 15        | G                |
| 2008.19.10 | - - - Almond, hazelnut or other nut pastes, not containing added sugar                                                    | 5         | E                |
| 2008.19.90 | - - - Other                                                                                                               | 15        | E                |
| 2008.20.00 | - Pineapples                                                                                                              | 15        | A                |
| 2008.30.00 | - Citrus fruit                                                                                                            | 15        | A                |
| 2008.40.00 | - Pears                                                                                                                   | 15        | E                |
| 2008.50.00 | - Apricots                                                                                                                | 15        | E                |
| 2008.60.00 | - Cherries                                                                                                                | 15        | E                |
| 2008.70.00 | - Peaches, including nectarines                                                                                           | 15        | E                |
| 2008.80.00 | - Strawberries                                                                                                            | 15        | E                |
| 2008.91.00 | - - Palm hearts                                                                                                           | 15        | A                |
| 2008.93.00 | - - Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea)                                       | 15        | E                |
| 2008.97.00 | - - Mixtures                                                                                                              | 15        | G                |
| 2008.99.00 | - - Other                                                                                                                 | 15        | A                |
| 2009.11.00 | - - Frozen                                                                                                                | 15        | E                |
| 2009.12.00 | - - Not frozen, of a Brix value not exceeding 20                                                                          | 15        | E                |
| 2009.19.10 | - - - Concentrated juice                                                                                                  | 0         | A                |

| SAC Code   | Description                                                                                                                                                      | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 2009.19.90 | - - - Other                                                                                                                                                      | 15        | E                |
| 2009.21.00 | - - Of a Brix value not exceeding 20                                                                                                                             | 15        | G                |
| 2009.29.10 | - - - Concentrated juice                                                                                                                                         | 5         | G                |
| 2009.29.90 | - - - Other                                                                                                                                                      | 15        | G                |
| 2009.31.00 | - - Of a Brix value not exceeding 20                                                                                                                             | 15        | A                |
| 2009.39.00 | - - Other                                                                                                                                                        | 15        | G                |
| 2009.41.00 | - - Of a Brix value not exceeding 20                                                                                                                             | 15        | X                |
| 2009.49.00 | - - Other                                                                                                                                                        | 15        | X                |
| 2009.50.00 | - Tomato juice                                                                                                                                                   | 15        | G                |
| 2009.61.00 | - - Of a Brix value not exceeding 30                                                                                                                             | 15        | G                |
| 2009.69.10 | - - - Concentrated juice, whether or not frozen                                                                                                                  | 0         | A                |
| 2009.69.20 | - - - Grape must                                                                                                                                                 | 0         | A                |
| 2009.69.90 | - - - Other                                                                                                                                                      | 15        | E                |
| 2009.71.00 | - - Of a Brix value not exceeding 20                                                                                                                             | 15        | X                |
| 2009.79.10 | - - - Concentrated juice, whether or not frozen                                                                                                                  | 0         | A                |
| 2009.79.90 | - - - Other                                                                                                                                                      | 15        | X                |
| 2009.81.00 | - - Cranberry ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i> ) juice                                                 | 15        | X                |
| 2009.89.10 | - - - Pear, quince, apricot, cherry, peach, plums or sloes concentrated juice, whether or not frozen                                                             | 0         | A                |
| 2009.89.20 | - - - Passion fruit juice ( <i>Passiflora</i> spp.)                                                                                                              | 15        | G                |
| 2009.89.30 | - - - Soursop juice ( <i>Annona muricata</i> )                                                                                                                   | 15        | G                |
| 2009.89.40 | - - - Concentrated tamarind juice                                                                                                                                | 15        | G                |
| 2009.89.90 | - - - Other                                                                                                                                                      | 15        | X                |
| 2009.90.00 | - Mixtures of juices                                                                                                                                             | 15        | X                |
| 2101.11.00 | - - Extracts, essences and concentrates                                                                                                                          | 15        | A                |
| 2101.12.00 | - - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee                                                                    | 15        | A                |
| 2101.20.00 | - 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 | 15        | G                |
| 2101.30.00 | - Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof                                                          | 15        | E                |
| 2102.10.10 | - - Culture yeasts                                                                                                                                               | 0         | A                |
| 2102.10.90 | - - Other                                                                                                                                                        | 10        | X                |
| 2102.20.00 | - Inactive yeasts; other dead single-cell micro-organisms                                                                                                        | 0         | A                |
| 2102.30.00 | - Prepared baking powders                                                                                                                                        | 10        | X                |
| 2103.10.00 | - Soy sauce                                                                                                                                                      | 15        | E                |
| 2103.20.00 | - Tomato ketchup and other tomato sauces                                                                                                                         | 15        | X                |
| 2103.30.10 | - - Mustard flour                                                                                                                                                | 5         | A                |
| 2103.30.20 | - - Prepared mustard                                                                                                                                             | 15        | E                |

| SAC Code   | Description                                                                                                                                                                         | Base Rate | Staging Category                       |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------------------------------------|
| 2103.90.00 | - Other                                                                                                                                                                             | 15        | X                                      |
| 2104.10.00 | - Soups and broths and preparations therefor; prepared soups and broths                                                                                                             | 15        | X                                      |
| 2104.20.00 | - Homogenized composite food preparations                                                                                                                                           | 15        | G                                      |
| 2105.00.00 | ICE CREAM AND OTHER EDIBLE ICE, WHETHER OR NOT CONTAINING COCOA                                                                                                                     | 15        | H                                      |
| 2106.10.00 | - Protein concentrates and textured protein substances                                                                                                                              | 0         | A                                      |
| 2106.90.10 | - - Vegetable protein hydrolysates                                                                                                                                                  | 0         | A                                      |
| 2106.90.20 | - - Powders for table creams, jellies, ice creams, and similar preparations, whether or not sweetened                                                                               | 15        | G                                      |
| 2106.90.30 | - - Compound preparations for the drinks industry, other than goods of subdivision 3302.10.20                                                                                       | 0         | A                                      |
| 2106.90.40 | - - Improvers for bread-making                                                                                                                                                      | 10        | E                                      |
| 2106.90.50 | - - Autolyzed yeasts (yeast extracts)                                                                                                                                               | 5         | C                                      |
| 2106.90.60 | - - Dairy products substitutes, whether or not containing products from headings 04.01 to 04.06                                                                                     | 15        | X                                      |
| 2106.90.71 | - - - Preparations for infant feeding ("infant formula"), packaged for retail sale                                                                                                  | 0         | A                                      |
| 2106.90.79 | - - - Other                                                                                                                                                                         | 10        | X                                      |
| 2106.90.80 | - - Liquid preparations based on maize syrup and partially hydrogenated palm oil, of the kind used for decorating and filling pastry products, in containers holding more than 2 kg | 0         | A                                      |
| 2106.90.91 | - - - Preparation for the food industry of a stabiliser/emulsifier type                                                                                                             | 0         | A                                      |
| 2106.90.92 | - - - Antioxidant preparations based on ascorbyl palmitate, tocopherol and lecithin, of the kind used in the food industry                                                          | 0         | A                                      |
| 2106.90.93 | - - - Preparations of the kind used as flavorings in the food industry, based mainly of: dairy solids, caseinates, sodium chloride, carbohydrates and fats                          | 15        | X                                      |
| 2106.90.99 | - - - Other                                                                                                                                                                         | 15        | X                                      |
| 2201.10.00 | - Mineral waters and aerated waters                                                                                                                                                 | 15        | X                                      |
| 2201.90.00 | - Other                                                                                                                                                                             | 15        | X                                      |
| 2202.10.00 | - Waters including mineral waters and aerated waters, containing added sugar or other sweetener or flavouring                                                                       | 15        | X                                      |
| 2202.90.10 | - - Food preparations of the kind referred to in Note 1 a) to Chapter 30, for use as beverages                                                                                      | 10        | X                                      |
| 2202.90.90 | - - Other                                                                                                                                                                           | 15        | X/<br>Except: aloe vera beverages A(0) |
| 2203.00.00 | BEER MADE FROM MALT                                                                                                                                                                 | 40        | X                                      |
| 2204.10.00 | - Sparkling wine                                                                                                                                                                    | 20        | E                                      |
| 2204.21.00 | - - In containers holding 2 litres or less                                                                                                                                          | 20        | E                                      |
| 2204.29.00 | - - Other                                                                                                                                                                           | 20        | E                                      |

| SAC Code   | Description                                                                                                                                                                                      | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 2204.30.00 | - Other grape must                                                                                                                                                                               | 20        | E                |
| 2205.10.00 | - In containers holding 2 litres or less                                                                                                                                                         | 20        | E                |
| 2205.90.00 | - Other                                                                                                                                                                                          | 20        | E                |
| 2206.00.00 | OTHER FERMENTED BEVERAGES (FOR EXAMPLE CIDER, PERRY, MEAD); MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES, NOT SPECIFIED OR INCLUDED ELSEWHERE | 20        | X                |
| 2207.10.10 | - - Absolute ethyl alcohol                                                                                                                                                                       | 40        | G                |
| 2207.10.90 | - - Other                                                                                                                                                                                        | 40        | G                |
| 2207.20.00 | - Ethyl alcohol and other spirits, denatured, of any strength                                                                                                                                    | 40        | G                |
| 2208.20.10 | - With an alcoholic strength by volume of 60 % vol or more                                                                                                                                       | 30        | X                |
| 2208.20.90 | - - Other                                                                                                                                                                                        | 30        | X                |
| 2208.30.10 | - - With an alcoholic strength by volume exceeding 60 % vol                                                                                                                                      | 30        | E                |
| 2208.30.90 | - - Other                                                                                                                                                                                        | 15        | E                |
| 2208.40.10 | - - Rum                                                                                                                                                                                          | 40        | X                |
| 2208.40.90 | - - Other                                                                                                                                                                                        | 30        | X                |
| 2208.50.00 | - Gin and Geneva                                                                                                                                                                                 | 30        | E                |
| 2208.60.10 | - - With an alcoholic strength by volume exceeding 60 % vol                                                                                                                                      | 30        | X                |
| 2208.60.90 | - - Other                                                                                                                                                                                        | 15        | X                |
| 2208.70.00 | - Liqueurs                                                                                                                                                                                       | 30        | X                |
| 2208.90.10 | - - Undenatured ethyl alcohol                                                                                                                                                                    | 40        | X                |
| 2208.90.90 | - - Other                                                                                                                                                                                        | 30        | X                |
| 2209.00.00 | VINEGAR AND SUBSTITUTES FOR VINEGAR OBTAINED FROM ACETIC ACID                                                                                                                                    | 15        | C                |
| 2301.10.00 | - Flours, meals and pellets, of meat or meat offal; greaves                                                                                                                                      | 10        | E                |
| 2301.20.10 | - - Fish flour                                                                                                                                                                                   | 0         | A                |
| 2301.20.90 | - - Other                                                                                                                                                                                        | 5         | C                |
| 2302.10.00 | - Of maize (corn)                                                                                                                                                                                | 5         | B                |
| 2302.30.00 | - Of wheat                                                                                                                                                                                       | 5         | A                |
| 2302.40.10 | - - Of rice                                                                                                                                                                                      | 5         | B                |
| 2302.40.90 | - - Other                                                                                                                                                                                        | 5         | E                |
| 2302.50.00 | - Of leguminous plants                                                                                                                                                                           | 5         | B                |
| 2303.10.10 | - - Of maize (corn) including the commercially called maize gluten                                                                                                                               | 0         | A                |
| 2303.10.90 | - - Other                                                                                                                                                                                        | 5         | A                |
| 2303.20.00 | - Beet-pulp, bagasse and other waste of sugar manufacture                                                                                                                                        | 5         | B                |

| SAC Code   | Description                                                                                                                         | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 2303.30.00 | - Brewing or distilling dregs and waste                                                                                             | 5         | B                |
| 2304.00.10 | - Flour                                                                                                                             | 5         | E                |
| 2304.00.90 | - Other                                                                                                                             | 5         | E                |
| 2305.00.00 | OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF GROUND-NUT OIL | 5         | B                |
| 2306.10.00 | - Of cotton seeds                                                                                                                   | 5         | C                |
| 2306.20.00 | - Of linseed                                                                                                                        | 5         | B                |
| 2306.30.00 | - Of sunflower seeds                                                                                                                | 5         | B                |
| 2306.41.00 | - - Rape or colza seeds with a low erucic acid content                                                                              | 5         | C                |
| 2306.49.00 | - - Other                                                                                                                           | 5         | C                |
| 2306.50.00 | - Of coconut or copra                                                                                                               | 5         | C                |
| 2306.60.00 | - Of palm nuts or kernels                                                                                                           | 5         | E                |
| 2306.90.10 | - - Of maize (corn) germ                                                                                                            | 5         | C                |
| 2306.90.90 | - - Other                                                                                                                           | 5         | B                |
| 2307.00.00 | WINE LEES; ARGOL                                                                                                                    | 5         | B                |
| 2308.00.10 | - Acorns and horse-chestnuts                                                                                                        | 5         | C                |
| 2308.00.90 | - Other                                                                                                                             | 5         | C                |
| 2309.10.00 | - Dog or cat food, put up for retail sale                                                                                           | 15        | G                |
| 2309.90.11 | - - - For aquarium fish                                                                                                             | 15        | G                |
| 2309.90.19 | - - - Other                                                                                                                         | 15        | G                |
| 2309.90.20 | - - Feeding preparations for birds                                                                                                  | 15        | G                |
| 2309.90.30 | - - Forage preparations with molasses or sugar added                                                                                | 10        | E                |
| 2309.90.41 | - - - Containing antibiotics or vitamins, whether or not intermixed                                                                 | 0         | A                |
| 2309.90.49 | - - - Other                                                                                                                         | 5         | C                |
| 2309.90.90 | - - Other                                                                                                                           | 15        | G                |
| 2401.10.10 | - - Virginia                                                                                                                        | 5         | E                |
| 2401.10.20 | - - Burley                                                                                                                          | 5         | E                |
| 2401.10.30 | - - Turkish (oriental)                                                                                                              | 0         | A                |
| 2401.10.90 | - - Other                                                                                                                           | 5         | E                |
| 2401.20.10 | - - Virginia                                                                                                                        | 5         | E                |
| 2401.20.20 | - - Burley                                                                                                                          | 5         | E                |
| 2401.20.30 | - - Turkish (oriental)                                                                                                              | 0         | A                |
| 2401.20.90 | - - Other                                                                                                                           | 5         | E                |
| 2401.30.10 | - - Virginia                                                                                                                        | 5         | E                |
| 2401.30.20 | - - Burley                                                                                                                          | 5         | E                |
| 2401.30.30 | - - Turkish (oriental)                                                                                                              | 0         | A                |
| 2401.30.90 | - - Other                                                                                                                           | 5         | E                |



| SAC Code   | Description                                                                                   | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------------------------------|-----------|------------------|
| 2402.10.00 | - Cigars, cheroots and cigarillos, containing tobacco                                         | 15        | G                |
| 2402.20.00 | - Cigarettes containing tobacco                                                               | 20        | X                |
| 2402.90.00 | - Other                                                                                       | 15        | G                |
| 2403.11.00 | - - Water pipe tobacco specified in Subheading Note 1 to this Chapter                         | 15        | G                |
| 2403.19.10 | - - - Shredded tobacco, for making cigarettes                                                 | 15        | G                |
| 2403.19.90 | - - - Other                                                                                   | 15        | G                |
| 2403.91.00 | - - "Homogenized" or "reconstituted" tobacco                                                  | 0         | A                |
| 2403.99.00 | - - Other                                                                                     | 5         | G                |
| 2501.00.10 | - Sodium chloride with a purity of 99.9 % or more                                             | 0         | A                |
| 2501.00.20 | - Refined salt                                                                                | 15        | H                |
| 2501.00.90 | - Other                                                                                       | 15        | E                |
| 2502.00.00 | UNROASTED IRON PYRITES                                                                        | 0         | A                |
| 2503.00.00 | SULPHUR OF ALL KINDS, OTHER THAN SUBLIMED SULPHUR, PRECIPITATED SULPHUR AND COLLOIDAL SULPHUR | 0         | A                |
| 2504.10.00 | - In powder or in flakes                                                                      | 0         | A                |
| 2504.90.00 | - Other                                                                                       | 0         | A                |
| 2505.10.00 | - Silica sands and quartz sands                                                               | 0         | A                |
| 2505.90.00 | - Other                                                                                       | 0         | A                |
| 2506.10.00 | - Quartz                                                                                      | 0         | A                |
| 2506.20.10 | - - Crude or roughly trimmed                                                                  | 0         | A                |
| 2506.20.90 | - - Other                                                                                     | 0         | A                |
| 2507.00.00 | KAOLIN AND OTHER KAOLINIC CLAYS, WHETHER OR NOT CALCINED                                      | 0         | A                |
| 2508.10.00 | - Bentonite                                                                                   | 0         | A                |
| 2508.30.00 | - Fire-clay                                                                                   | 0         | A                |
| 2508.40.10 | - - Decolourizing earths and fuller's earth                                                   | 0         | A                |
| 2508.40.90 | - - Other                                                                                     | 0         | A                |
| 2508.50.00 | - Andalusite, kyanite and sillimanite                                                         | 0         | A                |
| 2508.60.00 | - Mullite                                                                                     | 0         | A                |
| 2508.70.00 | - Chamotte or dinas earths                                                                    | 0         | A                |
| 2509.00.00 | CHALK                                                                                         | 0         | A                |
| 2510.10.00 | - Underground                                                                                 | 0         | A                |
| 2510.20.00 | - Ground                                                                                      | 0         | A                |
| 2511.10.00 | - Natural barium sulphate (barytes)                                                           | 0         | A                |
| 2511.20.00 | - Natural barium carbonate (witherite)                                                        | 0         | A                |

| SAC Code   | Description                                                                                                                                                                                       | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 2512.00.00 | SILICEOUS FOSSIL MEALS (FOR EXAMPLE KIESELGUHR, TRIPOLITE AND DIATOMITE) AND SIMILAR SILICEOUS EARTHS, WHETHER OR NOT CALCINED, WITH AN APPARENT SPECIFIC GRAVITY OF 1 OR LESS                    | 0         | A                |
| 2513.10.10 | - - Crude or in irregular pieces, including crushed pumice stone ("bimskies")                                                                                                                     | 0         | A                |
| 2513.10.90 | - - Other                                                                                                                                                                                         | 0         | A                |
| 2513.20.00 | - Emery, natural corundum, natural garnet and other natural abrasives                                                                                                                             | 0         | A                |
| 2514.00.00 | SLATE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS                                                                           | 0         | A                |
| 2515.11.00 | - - Crude or roughly trimmed                                                                                                                                                                      | 10        | E                |
| 2515.12.00 | - - Merely cut, by sawing or otherwise, into square or rectangular blocks or slabs                                                                                                                | 10        | E                |
| 2515.20.00 | - Ecaussine and other calcareous monumental or building stone; alabaster                                                                                                                          | 10        | E                |
| 2516.11.00 | - - Crude or roughly trimmed                                                                                                                                                                      | 5         | C                |
| 2516.12.00 | - - Merely cut, by sawing or otherwise, into square or rectangular blocks or slabs                                                                                                                | 5         | C                |
| 2516.20.10 | - - Crude or roughly trimmed                                                                                                                                                                      | 5         | C                |
| 2516.20.20 | - - Merely cut, by sawing or otherwise, into square or rectangular blocks or slabs                                                                                                                | 5         | C                |
| 2516.90.00 | - Other monumental or building stone                                                                                                                                                              | 5         | C                |
| 2517.10.00 | - Pebbles, gravel, broken or crushed stone, of the kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated | 5         | A                |
| 2517.20.00 | - Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10                                                                      | 5         | A                |
| 2517.30.00 | - Tarred macadam                                                                                                                                                                                  | 5         | A                |
| 2517.41.00 | - - Of marble                                                                                                                                                                                     | 5         | A                |
| 2517.49.00 | - - Other                                                                                                                                                                                         | 5         | E                |
| 2518.10.00 | - Dolomite, not calcined or sintered, called "crude"                                                                                                                                              | 5         | A                |
| 2518.20.00 | - Calcined or sintered dolomite                                                                                                                                                                   | 5         | E                |
| 2518.30.00 | - Dolomite ramming mix                                                                                                                                                                            | 5         | A                |
| 2519.10.00 | - Natural magnesium carbonate (magnesite)                                                                                                                                                         | 0         | A                |
| 2519.90.00 | - Other                                                                                                                                                                                           | 0         | A                |
| 2520.10.00 | - Gypsum; anhydrite                                                                                                                                                                               | 5         | C                |
| 2520.20.00 | - Plasters                                                                                                                                                                                        | 5         | C                |
| 2521.00.00 | LIMESTONE FLUX; STONE OF THE KIND USED FOR THE MANUFACTURE OF LIME OR CEMENT                                                                                                                      | 5         | A                |

| SAC Code   | Description                                                                                             | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------------------|-----------|------------------|
| 2522.10.00 | - Quicklime                                                                                             | 10        | X                |
| 2522.20.00 | - Slaked lime                                                                                           | 10        | X                |
| 2522.30.00 | - Hydraulic lime                                                                                        | 10        | C                |
| 2523.10.00 | - Cement clinkers                                                                                       | 5         | X                |
| 2523.21.00 | - - White cement, whether or not artificially coloured                                                  | 0         | A                |
| 2523.29.00 | - - Other                                                                                               | 10        | X                |
| 2523.30.00 | - Aluminous cement                                                                                      | 10        | X                |
| 2523.90.00 | - Other hydraulic cements                                                                               | 10        | X                |
| 2524.10.00 | - Crocidolite                                                                                           | 0         | A                |
| 2524.90.10 | - - Actinolite                                                                                          | 0         | A                |
| 2524.90.20 | - - Anthophyllite                                                                                       | 0         | A                |
| 2524.90.30 | - - Tremolite                                                                                           | 0         | A                |
| 2524.90.40 | - - Amosite                                                                                             | 0         | A                |
| 2524.90.50 | - - Chrysotile (white asbestos)                                                                         | 0         | A                |
| 2524.90.90 | - - Other                                                                                               | 0         | A                |
| 2525.10.00 | - Crude mica and mica rifted into irregular sheets or splittings                                        | 0         | A                |
| 2525.20.00 | - Mica powder                                                                                           | 0         | A                |
| 2525.30.00 | - Mica waste                                                                                            | 0         | A                |
| 2526.10.00 | - Neither crushed nor powdered                                                                          | 0         | A                |
| 2526.20.00 | - Crushed or powdered                                                                                   | 0         | A                |
| 2528.00.10 | Natural sodium borates and their concentrates (whether or not calcinated)                               | 0         | A                |
| 2528.00.90 | - Other                                                                                                 | 0         | A                |
| 2529.10.00 | - Feldspar                                                                                              | 0         | A                |
| 2529.21.00 | - - Containing by weight 97 % or less calcium fluoride                                                  | 0         | A                |
| 2529.22.00 | - - Containing by weight more than 97 % calcium fluoride                                                | 0         | A                |
| 2529.30.00 | - Leucite; nepheline and nepheline syenite                                                              | 0         | A                |
| 2530.10.00 | - Vermiculite, perlite and chlorites, unexpanded                                                        | 0         | A                |
| 2530.20.00 | - Kieserite, epsomite (natural magnesium sulphates)                                                     | 0         | A                |
| 2530.90.10 | - - Natural cryolite; natural chiolite                                                                  | 0         | A                |
| 2530.90.20 | - - Natural micaceous iron oxides                                                                       | 0         | A                |
| 2530.90.90 | - - Other                                                                                               | 0         | A                |
| 2601.11.00 | - - Non-agglomerated                                                                                    | 0         | A                |
| 2601.12.00 | - - Agglomerated                                                                                        | 0         | A                |
| 2601.20.00 | - Roasted iron pyrites (pyrites ashes)                                                                  | 0         | A                |
| 2602.00.00 | MANGANESE ORES AND CONCENTRATES, INCLUDING FERRUGINOUS MANGANESE ORES AND CONCENTRATES WITH A MANGANESE | 0         | A                |

| SAC Code   | Description                                                                                                                                                                  | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
|            | CONTENT OF 20 % OR MORE, CALCULATED ON THE DRY WEIGHT                                                                                                                        |           |                  |
| 2603.00.00 | COPPER ORES AND CONCENTRATES                                                                                                                                                 | 0         | A                |
| 2604.00.00 | NICKEL ORES AND CONCENTRATES                                                                                                                                                 | 0         | A                |
| 2605.00.00 | COBALT ORES AND CONCENTRATES                                                                                                                                                 | 0         | A                |
| 2606.00.00 | ALUMINIUM ORES AND CONCENTRATES                                                                                                                                              | 0         | A                |
| 2607.00.00 | LEAD ORES AND CONCENTRATES                                                                                                                                                   | 0         | A                |
| 2608.00.00 | ZINC ORES AND CONCENTRATES                                                                                                                                                   | 0         | A                |
| 2609.00.00 | TIN ORES AND CONCENTRATES                                                                                                                                                    | 0         | A                |
| 2610.00.00 | CHROMIUM ORES AND CONCENTRATES                                                                                                                                               | 0         | A                |
| 2611.00.00 | TUNGSTEN ORES AND CONCENTRATES                                                                                                                                               | 0         | A                |
| 2612.10.00 | - Uranium ores and concentrates                                                                                                                                              | 0         | A                |
| 2612.20.00 | - Thorium ores and concentrates                                                                                                                                              | 0         | A                |
| 2613.10.00 | - Roasted                                                                                                                                                                    | 0         | A                |
| 2613.90.00 | - Other                                                                                                                                                                      | 0         | A                |
| 2614.00.00 | TITANIUM ORES AND CONCENTRATES                                                                                                                                               | 0         | A                |
| 2615.10.00 | - Zirconium ores and concentrates                                                                                                                                            | 0         | A                |
| 2615.90.00 | - Other                                                                                                                                                                      | 0         | A                |
| 2616.10.00 | - Silver ores and concentrates                                                                                                                                               | 5         | A                |
| 2616.90.10 | - - Of gold                                                                                                                                                                  | 5         | A                |
| 2616.90.90 | - - Other                                                                                                                                                                    | 5         | A                |
| 2617.10.00 | - Antimony ores and concentrates                                                                                                                                             | 0         | A                |
| 2617.90.00 | - Other                                                                                                                                                                      | 0         | A                |
| 2618.00.00 | GRANULATED SLAG (SLAG SAND) FROM THE MANUFACTURE OF IRON OR STEEL                                                                                                            | 0         | A                |
| 2619.00.00 | SLAG, DROSS (OTHER THAN GRANULATED SLAG), SCALINGS AND OTHER WASTE FROM THE MANUFACTURE OF IRON OR STEEL                                                                     | 0         | A                |
| 2620.11.00 | - - Hard zinc spelter                                                                                                                                                        | 0         | A                |
| 2620.19.00 | - - Other                                                                                                                                                                    | 0         | A                |
| 2620.21.00 | - - Leaded gasoline sludges and leaded anti-knock compound sludges                                                                                                           | 0         | A                |
| 2620.29.00 | - - Other                                                                                                                                                                    | 0         | A                |
| 2620.30.00 | - Containing mainly copper                                                                                                                                                   | 0         | A                |
| 2620.40.00 | - Containing mainly aluminium                                                                                                                                                | 0         | A                |
| 2620.60.00 | - Containing arsenic, mercury, thallium or their mixtures, of the kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds | 0         | A                |
| 2620.91.00 | - - Containing antimony, beryllium, cadmium, chromium or their mixtures                                                                                                      | 0         | A                |

| SAC Code   | Description                                                                                                                                                 | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 2620.99.00 | - - Other                                                                                                                                                   | 0         | A                |
| 2621.10.00 | - Ash and residues from the incineration of municipal waste                                                                                                 | 0         | A                |
| 2621.90.00 | - Other                                                                                                                                                     | 0         | A                |
| 2701.11.00 | - - Anthracite                                                                                                                                              | 5         | C                |
| 2701.12.00 | - - Bituminous coal                                                                                                                                         | 5         | A                |
| 2701.19.00 | - - Other coal                                                                                                                                              | 5         | C                |
| 2701.20.00 | - Briquettes, ovoids and similar solid fuels manufactured from coal                                                                                         | 5         | C                |
| 2702.10.00 | - Lignites, whether or not pulverised, but not agglomerated                                                                                                 | 5         | E                |
| 2702.20.00 | - Agglomerated lignites                                                                                                                                     | 5         | E                |
| 2703.00.00 | PEAT (INCLUDING PEAT LITTER), WHETHER OR NOT AGGLOMERATED                                                                                                   | 0         | A                |
| 2704.00.10 | - Coke of coal                                                                                                                                              | 0         | A                |
| 2704.00.90 | - Other                                                                                                                                                     | 0         | A                |
| 2705.00.00 | COAL GAS, WATER GAS, PRODUCER GAS AND SIMILAR GASES, OTHER THAN PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS                                              | 5         | A                |
| 2706.00.00 | TARS DISTILLED FROM COAL, FROM LIGNITE OR FROM PEAT, AND OTHER MINERAL TARS, WHETHER OR NOT DEHYDRATED OR PARTIALLY DISTILLED, INCLUDING RECONSTITUTED TARS | 5         | E                |
| 2707.10.00 | - Benzol (benzene)                                                                                                                                          | 10        | E                |
| 2707.20.00 | - Toluol (toluene)                                                                                                                                          | 10        | E                |
| 2707.30.00 | - Xylol (xylenes)                                                                                                                                           | 10        | E                |
| 2707.40.00 | - Naphthalene                                                                                                                                               | 10        | E                |
| 2707.50.00 | - Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ASTM D 86 method                          | 10        | E                |
| 2707.91.00 | - - Creosote oils                                                                                                                                           | 10        | E                |
| 2707.99.10 | - - - Phenols                                                                                                                                               | 10        | E                |
| 2707.99.90 | - - - Other                                                                                                                                                 | 10        | E                |
| 2708.10.00 | - Pitch                                                                                                                                                     | 10        | C                |
| 2708.20.00 | - Pitch coke                                                                                                                                                | 10        | C                |
| 2709.00.10 | - Crude petroleum                                                                                                                                           | 0         | A                |
| 2709.00.90 | - Other                                                                                                                                                     | 0         | A                |
| 2710.12.10 | - - - Petroleum ether                                                                                                                                       | 0         | A                |
| 2710.12.20 | - - - Aviation gasoline                                                                                                                                     | 0         | A                |
| 2710.12.30 | - - - Other gasolines                                                                                                                                       | 0         | A                |
| 2710.12.40 | - - - White spirit                                                                                                                                          | 5         | E                |
| 2710.12.51 | - - - - Naphtha                                                                                                                                             | 5         | E                |

| SAC Code   | Description                                                                                                           | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 2710.12.59 | - - - - Other                                                                                                         | 5         | E                |
| 2710.12.90 | - - - - Other                                                                                                         | 5         | E                |
| 2710.19.11 | - - - - Kerosene-type jet fuel ("Avjet turbo fuel")                                                                   | 0         | A                |
| 2710.19.12 | - - - - Other kerosenes                                                                                               | 0         | A                |
| 2710.19.13 | - - - - Other oils for industrial use                                                                                 | 0         | A                |
| 2710.19.19 | - - - - Other                                                                                                         | 5         | E                |
| 2710.19.21 | - - - - Diesel oil (gas oil)                                                                                          | 0         | A                |
| 2710.19.22 | - - - - Fuel oil No. 6 (Bunker C )                                                                                    | 0         | A                |
| 2710.19.23 | - - - - Other fuel oils                                                                                               | 0         | A                |
| 2710.19.24 | - - - - Paraffinic or naphthenic base oils, refined                                                                   | 0         | A                |
| 2710.19.29 | - - - - Other                                                                                                         | 5         | E                |
| 2710.19.91 | - - - - Lubricating oils and greases                                                                                  | 10        | E                |
| 2710.19.92 | - - - - Liquids for hydraulic systems                                                                                 | 5         | E                |
| 2710.19.93 | - - - - Oils for use in agriculture, of the kind used for pest and disease control                                    | 0         | A                |
| 2710.19.99 | - - - - Other                                                                                                         | 10        | E                |
| 2710.20.10 | - - Light oils and preparations                                                                                       | 5         | E                |
| 2710.20.20 | - - Medium oils and preparations                                                                                      | 5         | E                |
| 2710.20.30 | - - Heavy oils and preparations                                                                                       | 5         | E                |
| 2710.20.90 | - - Other preparations, not specified or included elsewhere                                                           | 10        | E                |
| 2710.91.00 | - - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs) | 15        | E                |
| 2710.99.00 | - - Other                                                                                                             | 15        | E                |
| 2711.11.00 | - - Natural gas                                                                                                       | 0         | A                |
| 2711.12.00 | - - Propane                                                                                                           | 0         | A                |
| 2711.13.00 | - - Butanes                                                                                                           | 0         | A                |
| 2711.14.00 | - - Ethylene, propylene, butylene and butadiene                                                                       | 0         | A                |
| 2711.19.00 | - - Other                                                                                                             | 0         | A                |
| 2711.21.00 | - - Natural gas                                                                                                       | 0         | A                |
| 2711.29.00 | - - Other                                                                                                             | 0         | A                |
| 2712.10.00 | - Petroleum jelly                                                                                                     | 0         | A                |
| 2712.20.00 | - Paraffin wax containing less than 0.75 % oil by weight                                                              | 0         | A                |
| 2712.90.00 | - Other                                                                                                               | 0         | A                |
| 2713.11.00 | - - Not calcined                                                                                                      | 0         | A                |
| 2713.12.00 | - - Calcined                                                                                                          | 5         | C                |
| 2713.20.00 | - Petroleum bitumen                                                                                                   | 0         | A                |
| 2713.90.00 | - Other residues of petroleum oils or of oils obtained from bituminous minerals                                       | 5         | E                |

| SAC Code   | Description                                                                                                                                                                | Base Rate | Staging Category |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 2714.10.00 | - Bitumionous or oil shales and tar sands                                                                                                                                  | 5         | E                |
| 2714.90.00 | - Other                                                                                                                                                                    | 0         | A                |
| 2715.00.00 | 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) | 10        | C                |
| 2716.00.00 | ELECTRICAL ENERGY                                                                                                                                                          | 0         | A                |
| 2801.10.00 | - Chlorine                                                                                                                                                                 | 0         | A                |
| 2801.20.00 | - Iodine                                                                                                                                                                   | 0         | A                |
| 2801.30.00 | - Fluorine; bromine                                                                                                                                                        | 0         | A                |
| 2802.00.00 | SULPHUR, SUBLIMED OR PRECIPITATED; COLLOIDAL SULPHUR                                                                                                                       | 0         | A                |
| 2803.00.00 | CARBON (CARBON BLACKS AND OTHER FORMS OF CARBON NOT SPECIFIED OR INCLUDED ELSEWHERE)                                                                                       | 0         | A                |
| 2804.10.00 | - Hydrogen                                                                                                                                                                 | 10        | C                |
| 2804.21.00 | - - Argon                                                                                                                                                                  | 0         | A                |
| 2804.29.00 | - - Other                                                                                                                                                                  | 0         | A                |
| 2804.30.00 | - Nitrogen                                                                                                                                                                 | 0         | A                |
| 2804.40.00 | - Oxygen                                                                                                                                                                   | 10        | C                |
| 2804.50.00 | - Boron; tellurium                                                                                                                                                         | 0         | A                |
| 2804.61.00 | - Containing no less than 99.99 % silicon by weight                                                                                                                        | 0         | A                |
| 2804.69.00 | - - Other                                                                                                                                                                  | 0         | A                |
| 2804.70.00 | - Phosphorus                                                                                                                                                               | 0         | A                |
| 2804.80.00 | - Arsenic                                                                                                                                                                  | 0         | A                |
| 2804.90.00 | - Selenium                                                                                                                                                                 | 0         | A                |
| 2805.11.00 | - - Sodium                                                                                                                                                                 | 0         | A                |
| 2805.12.00 | - - Calcium                                                                                                                                                                | 0         | A                |
| 2805.19.00 | - - Other                                                                                                                                                                  | 0         | A                |
| 2805.30.00 | - Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed                                                                                       | 0         | A                |
| 2805.40.00 | - Mercury                                                                                                                                                                  | 0         | A                |
| 2806.10.00 | - Hydrogen chloride (hydrochloric acid)                                                                                                                                    | 0         | A                |
| 2806.20.00 | - Chlorosulphuric acid                                                                                                                                                     | 0         | A                |
| 2807.00.10 | - Reagent grade sulphuric acid                                                                                                                                             | 0         | A                |
| 2807.00.90 | - Other                                                                                                                                                                    | 10        | E                |
| 2808.00.00 | NITRIC ACID; SULPHONITRIC ACIDS                                                                                                                                            | 0         | A                |
| 2809.10.00 | - Diphosphorus pentoxide                                                                                                                                                   | 0         | A                |
| 2809.20.00 | - Phosphoric acid and polyphosphoric acids                                                                                                                                 | 0         | A                |
| 2810.00.00 | OXIDES OF BORON; BORIC ACIDS                                                                                                                                               | 0         | A                |

| SAC Code   | Description                                                                               | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------|-----------|------------------|
| 2811.11.00 | - - Hydrogen fluoride (hydrofluoric acid)                                                 | 0         | A                |
| 2811.19.10 | - - - Hydrogen cyanide (CAS 74-90-8)                                                      | 0         | A                |
| 2811.19.20 | - - - Perchloric acid (CAS 7601-90-3), with a concentration, by weight, not less than 72% | 0         | A                |
| 2811.19.90 | - - - Other                                                                               | 0         | A                |
| 2811.21.00 | - - Carbon dioxide                                                                        | 0         | A                |
| 2811.22.00 | - - Silicon dioxide                                                                       | 0         | A                |
| 2811.29.10 | - - - Sulphur dioxide                                                                     | 0         | A                |
| 2811.29.90 | - - - Other                                                                               | 0         | A                |
| 2812.10.11 | - - - Phosphorus trichloride (CAS 7719-12-2)                                              | 0         | A                |
| 2812.10.12 | - - - Phosphorus pentachloride (CAS 10026-13-8)                                           | 0         | A                |
| 2812.10.13 | - - - Arsenic trichloride (CAS 7784-34-1)                                                 | 0         | A                |
| 2812.10.14 | - - - Sulfur monochloride (CAS 10025-67-9)                                                | 0         | A                |
| 2812.10.15 | - - - Sulfur dichloride (CAS 10545-99-0)                                                  | 0         | A                |
| 2812.10.19 | - - - Other                                                                               | 0         | A                |
| 2812.10.21 | - - - Phosphorus oxychloride (CAS 10025-87-3)                                             | 0         | A                |
| 2812.10.22 | - - - Phosgene (CAS 75-44-5)                                                              | 0         | A                |
| 2812.10.23 | - - - Thionyl chloride (CAS 7719-09-7)                                                    | 0         | A                |
| 2812.10.29 | - - - Other                                                                               | 0         | A                |
| 2812.90.00 | - Other                                                                                   | 0         | A                |
| 2813.10.00 | - Carbon disulphide                                                                       | 0         | A                |
| 2813.90.00 | - Other                                                                                   | 0         | A                |
| 2814.10.00 | - Anhydrous ammonia (liquefied)                                                           | 0         | A                |
| 2814.20.00 | - Ammonia in aqueous solution                                                             | 0         | A                |
| 2815.11.00 | - - Solid                                                                                 | 0         | A                |
| 2815.12.00 | - - In aqueous solution (soda lye or caustic soda)                                        | 0         | A                |
| 2815.20.00 | - Potassium hydroxide (caustic potash)                                                    | 0         | A                |
| 2815.30.00 | - Peroxides of sodium or potassium                                                        | 0         | A                |
| 2816.10.00 | - Hydroxide and peroxide of magnesium                                                     | 0         | A                |
| 2816.40.00 | - Oxides, hydroxides and peroxides, of strontium or barium                                | 0         | A                |
| 2817.00.00 | ZINC OXIDE; ZINC PEROXIDE                                                                 | 0         | A                |
| 2818.10.00 | - Artificial corundum, whether or not chemically defined                                  | 0         | A                |
| 2818.20.00 | - Aluminium oxide, other than artificial corundum                                         | 0         | A                |
| 2818.30.00 | - Aluminium hydroxide                                                                     | 0         | A                |
| 2819.10.00 | - Chromium trioxide                                                                       | 0         | A                |
| 2819.90.00 | - Other                                                                                   | 0         | A                |
| 2820.10.00 | - Manganese dioxide                                                                       | 0         | A                |
| 2820.90.00 | - Other                                                                                   | 0         | A                |



| SAC Code   | Description                                                       | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------|-----------|------------------|
| 2821.10.00 | - Iron oxides and hydroxides                                      | 0         | A                |
| 2821.20.00 | - Earth colours                                                   | 0         | A                |
| 2822.00.00 | COBALT OXIDES AND HYDROXIDES;<br>COMMERCIAL COBALT OXIDES         | 0         | A                |
| 2823.00.00 | TITANIUM OXIDES                                                   | 0         | A                |
| 2824.10.00 | - Lead monoxide (litharge, massicot)                              | 0         | A                |
| 2824.90.10 | - - Red lead and orange lead                                      | 0         | A                |
| 2824.90.90 | - - Other                                                         | 0         | A                |
| 2825.10.00 | - Hydrazine and hydroxylamine and their inorganic salts           | 0         | A                |
| 2825.20.00 | - Lithium oxide and hydroxide                                     | 0         | A                |
| 2825.30.00 | - Vanadium oxides and hydroxides                                  | 0         | A                |
| 2825.40.00 | - Nickel oxides and hydroxides                                    | 0         | A                |
| 2825.50.00 | - Copper oxides and hydroxides                                    | 0         | A                |
| 2825.60.00 | - Germanium oxides and zirconium dioxide                          | 0         | A                |
| 2825.70.00 | - Molybdenum oxides and hydroxides                                | 0         | A                |
| 2825.80.00 | - Antimony oxides                                                 | 0         | A                |
| 2825.90.00 | - Other                                                           | 0         | A                |
| 2826.12.00 | - - Of aluminium                                                  | 0         | A                |
| 2826.19.10 | - - - Of ammonium or of sodium                                    | 0         | A                |
| 2826.19.90 | - - - Other                                                       | 0         | A                |
| 2826.30.00 | - Sodium hexafluoroaluminate (synthetic cryolite)                 | 0         | A                |
| 2826.90.10 | - - Fluorosilicates of sodium or of potassium                     | 0         | A                |
| 2826.90.90 | - - Other                                                         | 0         | A                |
| 2827.10.00 | - Ammonium chloride                                               | 0         | A                |
| 2827.20.00 | - Calcium chloride                                                | 0         | A                |
| 2827.31.00 | - - Of magnesium                                                  | 0         | A                |
| 2827.32.00 | - - Of aluminium                                                  | 0         | A                |
| 2827.35.00 | - - Of nickel                                                     | 0         | A                |
| 2827.39.10 | - - - Of iron                                                     | 0         | A                |
| 2827.39.20 | - - - Of cobalt                                                   | 0         | A                |
| 2827.39.30 | - - - Of zinc                                                     | 0         | A                |
| 2827.39.90 | - - - Other                                                       | 0         | A                |
| 2827.41.00 | - - Of copper                                                     | 0         | A                |
| 2827.49.00 | - - Other                                                         | 0         | A                |
| 2827.51.00 | - - Bromides of sodium or of potassium                            | 0         | A                |
| 2827.59.00 | - - Other                                                         | 0         | A                |
| 2827.60.00 | - Iodides and iodide oxides                                       | 0         | A                |
| 2828.10.00 | - Commercial calcium hypochlorite and other calcium hypochlorites | 5         | A                |

| SAC Code   | Description                                                   | Base Rate | Staging Category |
|------------|---------------------------------------------------------------|-----------|------------------|
| 2828.90.10 | - - Sodium hypochlorite                                       | 10        | C                |
| 2828.90.20 | - - Other hypochlorites                                       | 0         | A                |
| 2828.90.90 | - - Other                                                     | 0         | A                |
| 2829.11.00 | - - Of sodium                                                 | 0         | A                |
| 2829.19.00 | - - Other                                                     | 0         | A                |
| 2829.90.10 | - - Potassium bromate (CAS 7758-01-2)                         | 0         | A                |
| 2829.90.20 | - - Potassium iodate (CAS 7758-05-6)                          | 0         | A                |
| 2829.90.30 | - - Calcium iodate (CAS 7789-80-2)                            | 0         | A                |
| 2829.90.90 | - - Other                                                     | 0         | A                |
| 2830.10.00 | - Sodium sulphides                                            | 0         | A                |
| 2830.90.10 | - - Zinc sulphide                                             | 0         | A                |
| 2830.90.20 | - - Cadmium sulphide                                          | 0         | A                |
| 2830.90.90 | - - Other                                                     | 0         | A                |
| 2831.10.00 | - Of sodium                                                   | 0         | A                |
| 2831.90.00 | - Other                                                       | 0         | A                |
| 2832.10.00 | - Sodium sulphites                                            | 0         | A                |
| 2832.20.00 | - Other sulphites                                             | 0         | A                |
| 2832.30.00 | - Thiosulphates                                               | 0         | A                |
| 2833.11.00 | - - Disodium sulphate                                         | 0         | A                |
| 2833.19.00 | - - Other                                                     | 0         | A                |
| 2833.21.00 | - - Of magnesium                                              | 0         | A                |
| 2833.22.00 | - - Of aluminium                                              | 0         | A                |
| 2833.24.00 | - - Of nickel                                                 | 0         | A                |
| 2833.25.00 | - - Of copper                                                 | 0         | A                |
| 2833.27.00 | - - Of barium                                                 | 0         | A                |
| 2833.29.10 | - - - Of chromium                                             | 0         | A                |
| 2833.29.20 | - - - Of zinc                                                 | 0         | A                |
| 2833.29.90 | - - - Other                                                   | 0         | A                |
| 2833.30.00 | - Alums                                                       | 0         | A                |
| 2833.40.00 | - Peroxosulphates (persulphates)                              | 0         | A                |
| 2834.10.00 | - Nitrites                                                    | 0         | A                |
| 2834.21.00 | - - Of potassium                                              | 0         | A                |
| 2834.29.00 | - - Other                                                     | 0         | A                |
| 2835.10.00 | - Phosphinates (hypophosphites) and phosphonates (phosphites) | 0         | A                |
| 2835.22.00 | - - Of mono- or disodium                                      | 0         | A                |
| 2835.24.00 | - - Of potassium                                              | 0         | A                |
| 2835.25.00 | - - Calcium hydrogenorthophosphate ("dicalcium phosphate")    | 0         | A                |

| SAC Code   | Description                                                                                 | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------|-----------|------------------|
| 2835.26.00 | - - Other phosphates of calcium                                                             | 0         | A                |
| 2835.29.10 | - - - Of trisodium                                                                          | 0         | A                |
| 2835.29.90 | - - - Other                                                                                 | 0         | A                |
| 2835.31.00 | - Sodium triphosphate (sodium tripolyphosphate)                                             | 0         | A                |
| 2835.39.00 | - - Other                                                                                   | 0         | A                |
| 2836.20.00 | - Disodium carbonate                                                                        | 0         | A                |
| 2836.30.00 | - Sodium hydrogencarbonate (sodium bicarbonate)                                             | 0         | A                |
| 2836.40.00 | - Potassium carbonates                                                                      | 0         | A                |
| 2836.50.00 | - Calcium carbonate                                                                         | 0         | A                |
| 2836.60.00 | - Barium carbonate                                                                          | 0         | A                |
| 2836.91.00 | - - Lithium carbonates                                                                      | 0         | A                |
| 2836.92.00 | - - Strontium carbonate                                                                     | 0         | A                |
| 2836.99.10 | - - - Commercial ammonium carbonate and other ammonium carbonates                           | 0         | A                |
| 2836.99.20 | - - - Lead carbonates                                                                       | 0         | A                |
| 2836.99.90 | - - - Other                                                                                 | 0         | A                |
| 2837.11.00 | - - Of sodium                                                                               | 0         | A                |
| 2837.19.00 | - - Other                                                                                   | 0         | A                |
| 2837.20.00 | - Complex cyanides                                                                          | 0         | A                |
| 2839.11.00 | - - Metasilicates                                                                           | 0         | A                |
| 2839.19.00 | - - Other                                                                                   | 0         | A                |
| 2839.90.10 | - - Of potassium                                                                            | 0         | A                |
| 2839.90.90 | - - Other                                                                                   | 0         | A                |
| 2840.11.00 | - - Anhydrous                                                                               | 0         | A                |
| 2840.19.00 | - - Other                                                                                   | 0         | A                |
| 2840.20.00 | - Other borates                                                                             | 0         | A                |
| 2840.30.00 | - Peroxoborates (perborates)                                                                | 0         | A                |
| 2841.30.00 | - Sodium dichromate                                                                         | 0         | A                |
| 2841.50.10 | - Chromates of zinc or of lead                                                              | 0         | A                |
| 2841.50.20 | - - Ammonium dichromate (CAS 7789-09-5)                                                     | 0         | A                |
| 2841.50.90 | - - Other                                                                                   | 0         | A                |
| 2841.61.00 | - - Potassium permanganate                                                                  | 0         | A                |
| 2841.69.00 | - - Other                                                                                   | 0         | A                |
| 2841.70.00 | - Molybdates                                                                                | 0         | A                |
| 2841.80.00 | - Wolframates (tungstates)                                                                  | 0         | A                |
| 2841.90.10 | - - Aluminates                                                                              | 0         | A                |
| 2841.90.90 | - - Other                                                                                   | 0         | A                |
| 2842.10.00 | - Double or complex silicates, including aluminosilicates whether or not chemically defined | 0         | A                |

| SAC Code   | Description                                                                                                                                                                                                                                                  | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 2842.90.10 | - - Fulminates, cyanates and thiocyanates                                                                                                                                                                                                                    | 0         | A                |
| 2842.90.90 | - - Other                                                                                                                                                                                                                                                    | 0         | A                |
| 2843.10.00 | - Colloidal precious metals                                                                                                                                                                                                                                  | 0         | A                |
| 2843.21.00 | - - Silver nitrate                                                                                                                                                                                                                                           | 0         | A                |
| 2843.29.00 | - - Other                                                                                                                                                                                                                                                    | 0         | A                |
| 2843.30.00 | - Gold compounds                                                                                                                                                                                                                                             | 0         | A                |
| 2843.90.00 | - Other compounds; amalgams                                                                                                                                                                                                                                  | 0         | A                |
| 2844.10.00 | - Natural uranium and its compounds; alloys, dispersions (including cermetes), ceramic products and mixtures containing natural uranium or natural uranium compounds                                                                                         | 0         | A                |
| 2844.20.00 | - Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermetes), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products                           | 0         | A                |
| 2844.30.00 | - Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermetes), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products                               | 0         | A                |
| 2844.40.00 | - Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermetes), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues | 0         | A                |
| 2844.50.00 | - Spent (irradiated) fuel elements (cartridges) of nuclear reactors                                                                                                                                                                                          | 0         | A                |
| 2845.10.00 | - Heavy water (deuterium oxide)                                                                                                                                                                                                                              | 0         | A                |
| 2845.90.00 | - Other                                                                                                                                                                                                                                                      | 0         | A                |
| 2846.10.00 | - Cerium compounds                                                                                                                                                                                                                                           | 0         | A                |
| 2846.90.00 | - Other                                                                                                                                                                                                                                                      | 0         | A                |
| 2847.00.10 | - With a concentration, by weight, not less than 70% (CAS 7722-84-1)                                                                                                                                                                                         | 0         | A                |
| 2847.00.90 | - Other                                                                                                                                                                                                                                                      | 0         | A                |
| 2848.00.00 | PHOSPHIDES, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING FERROPHOSPHORUS                                                                                                                                                                                     | 0         | A                |
| 2849.10.00 | - Of calcium                                                                                                                                                                                                                                                 | 0         | A                |
| 2849.20.00 | - Of silicon                                                                                                                                                                                                                                                 | 0         | A                |
| 2849.90.00 | - Other                                                                                                                                                                                                                                                      | 0         | A                |
| 2850.00.00 | HYDRIDES, NITRIDES, AZIDES, SILICIDES AND BORIDES, WHETHER OR NOT CHEMICALLY DEFINED, OTHER THAN COMPOUNDS WHICH ARE ALSO CARBIDES OF HEADING 28.49                                                                                                          | 0         | A                |
| 2852.10.00 | - Chemically defined                                                                                                                                                                                                                                         | 0         | A                |

| SAC Code   | Description                                                              | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------|-----------|------------------|
| 2852.90.00 | - Other                                                                  | 0         | A                |
| 2853.00.10 | - Cyanogen chloride (CAS 506-77-4)                                       | 0         | A                |
| 2853.00.90 | - Other                                                                  | 0         | A                |
| 2901.10.00 | - Saturated                                                              | 0         | A                |
| 2901.21.00 | - - Ethylene                                                             | 0         | A                |
| 2901.22.00 | - - Propene (propylene)                                                  | 0         | A                |
| 2901.23.00 | - - Butene (butylene) and its isomers                                    | 0         | A                |
| 2901.24.00 | - - Buta-1,3-diene and isoprene                                          | 0         | A                |
| 2901.29.10 | - - - Acetylene                                                          | 10        | C                |
| 2901.29.90 | - - - Other                                                              | 0         | A                |
| 2902.11.00 | - - Cyclohexane                                                          | 0         | A                |
| 2902.19.10 | - - - Camphene (3,3 dimethyl-2-methylenenorcamphane)                     | 0         | A                |
| 2902.19.90 | - - - Other                                                              | 0         | A                |
| 2902.20.00 | - Benzene                                                                | 0         | A                |
| 2902.30.00 | - Toluene                                                                | 0         | A                |
| 2902.41.00 | - - o-Xylene                                                             | 5         | A                |
| 2902.42.00 | - - m-Xylene                                                             | 5         | A                |
| 2902.43.00 | - - p-Xylene                                                             | 5         | A                |
| 2902.44.00 | - - Mixed xylene isomers                                                 | 5         | A                |
| 2902.50.00 | - Styrene                                                                | 0         | A                |
| 2902.60.00 | - Ethylbenzene                                                           | 0         | A                |
| 2902.70.00 | - Cumene                                                                 | 0         | A                |
| 2902.90.00 | - Other                                                                  | 0         | A                |
| 2903.11.00 | - - Chloromethane (methyl chloride) and chloroethane (ethyl chloride)    | 0         | A                |
| 2903.12.00 | - - Dichloromethane (methylene chloride)                                 | 0         | A                |
| 2903.13.00 | - - Chloroform (trichloromethane)                                        | 0         | A                |
| 2903.14.00 | - - Carbon tetrachloride                                                 | 0         | A                |
| 2903.15.00 | - - Ethylene dichloride (ISO) (1,2-dichloroethane)                       | 0         | A                |
| 2903.19.10 | - - - 1,1,1,-Trichloroethane (methyl chloroform)                         | 0         | A                |
| 2903.19.90 | - - - Other                                                              | 0         | A                |
| 2903.21.00 | - - Vinyl chloride (chloroethylene)                                      | 0         | A                |
| 2903.22.00 | - - Trichloroethylene                                                    | 0         | A                |
| 2903.23.00 | - - Tetrachloroethylene (perchloroethylene)                              | 0         | A                |
| 2903.29.00 | - - Other                                                                | 0         | A                |
| 2903.31.00 | - - Ethylene dibromide (ISO) (1,2-dibromoethane)                         | 0         | A                |
| 2903.39.10 | - - - 1,1,3,3,3-Pentafluoro-2-(trifluoromethyl)-1-propene (CAS 382-21-8) | 0         | A                |
| 2903.39.21 | - - - - Difluoromethane                                                  | 0         | A                |

| SAC Code   | Description                                                             | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------|-----------|------------------|
| 2903.39.22 | - - - - Trifluoromethane                                                | 0         | A                |
| 2903.39.29 | - - - - Other                                                           | 0         | A                |
| 2903.39.31 | - - - - Difluoroethane                                                  | 0         | A                |
| 2903.39.32 | - - - - Trifluoroethane                                                 | 0         | A                |
| 2903.39.33 | - - - - Tetrafluoroethane                                               | 0         | A                |
| 2903.39.34 | - - - - Pentafluoroethane                                               | 0         | A                |
| 2903.39.39 | - - - - Other                                                           | 0         | A                |
| 2903.39.40 | - - - Methyl bromide                                                    | 0         | A                |
| 2903.39.90 | - - - Other                                                             | 0         | A                |
| 2903.71.00 | - - Chlorodifluoromethane                                               | 0         | A                |
| 2903.72.00 | - - Dichlorotrifluoroethanes                                            | 0         | A                |
| 2903.73.00 | - - Dichlorofluoroethanes                                               | 0         | A                |
| 2903.74.00 | - - Chlorodifluoroethanes                                               | 0         | A                |
| 2903.75.00 | - - Dichloropentafluoropropanes                                         | 0         | A                |
| 2903.76.10 | - - - Bromochlorodifluoromethane                                        | 0         | A                |
| 2903.76.20 | - - - Bromotrifluoromethane                                             | 0         | A                |
| 2903.76.30 | - - - Dibromotetrafluoroethanes                                         | 0         | A                |
| 2903.77.10 | - - - Trichlorofluoromethane                                            | 0         | A                |
| 2903.77.20 | - - - Dichlorodifluoromethane                                           | 0         | A                |
| 2903.77.30 | - - - Trichlorotrifluoroethanes                                         | 0         | A                |
| 2903.77.41 | - - - - Dichlorotetrafluoroethanes                                      | 0         | A                |
| 2903.77.42 | - - - - Chloropentafluoroethane                                         | 0         | A                |
| 2903.77.51 | - - - - Chlorotrifluoromethane                                          | 0         | A                |
| 2903.77.52 | - - - - Pentachlorofluoroethane                                         | 0         | A                |
| 2903.77.53 | - - - - Tetrachlorodifluoroethane                                       | 0         | A                |
| 2903.77.54 | - - - - Other chlorofluoroethanes                                       | 0         | A                |
| 2903.77.55 | - - - - Heptachlorofluoropropanes,<br>hexachlorodifluoropropanes        | 0         | A                |
| 2903.77.56 | - - - - Pentachlorotrifluoropropanes,<br>tetrachlorotetrafluoropropanes | 0         | A                |
| 2903.77.57 | - - - - Trichloropentafluoropropanes,<br>dichlorohexafluoropropanes     | 0         | A                |
| 2903.77.58 | - - - - Chloroheptafluoropropanes                                       | 0         | A                |
| 2903.77.59 | - - - - Other chlorofluoropropanes                                      | 0         | A                |
| 2903.77.90 | - - - Other                                                             | 0         | A                |
| 2903.78.00 | - - Other perhalogenated derivatives                                    | 0         | A                |
| 2903.79.11 | - - - - Dichlorofluoromethane                                           | 0         | A                |
| 2903.79.19 | - - - - Other                                                           | 0         | A                |
| 2903.79.22 | - - - - 2-chloro-1,1,1,2-tetrafluoroethane                              | 0         | A                |
| 2903.79.25 | - - - - Trichlorofluoroethanes                                          | 0         | A                |

| SAC Code   | Description                                                                                            | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------|-----------|------------------|
| 2903.79.29 | - - - - Other                                                                                          | 0         | A                |
| 2903.79.30 | - - - Dibromochloropropane (DBCP)                                                                      | 0         | A                |
| 2903.79.60 | - - - Bromofluoromethane                                                                               | 0         | A                |
| 2903.79.90 | - - - Other                                                                                            | 0         | A                |
| 2903.81.00 | - - 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)                        | 0         | A                |
| 2903.82.10 | - - - Aldrin (ISO)                                                                                     | 0         | A                |
| 2903.82.20 | - - - Chlordane (ISO)                                                                                  | 0         | A                |
| 2903.82.30 | - - - Heptachlor (ISO)                                                                                 | 0         | A                |
| 2903.89.10 | - - - Camphechlor (Toxaphene)                                                                          | 0         | A                |
| 2903.89.20 | - - - Mirex                                                                                            | 0         | A                |
| 2903.89.90 | - - - Other                                                                                            | 0         | A                |
| 2903.91.00 | - - Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene                                             | 0         | A                |
| 2903.92.10 | - - - Hexachlorobenzene (ISO)                                                                          | 0         | A                |
| 2903.92.20 | - - - DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)                     | 0         | A                |
| 2903.99.10 | - - - Pentachlorobenzene                                                                               | 0         | A                |
| 2903.99.20 | - - - Hexabromobiphenyl (CAS 36355-01-8)                                                               | 0         | A                |
| 2903.99.90 | - - - Other                                                                                            | 0         | A                |
| 2904.10.00 | - Derivatives containing only sulpho groups, their salts and ethyl esters                              | 0         | A                |
| 2904.20.00 | - Derivatives containing only nitro or only nitroso groups                                             | 0         | A                |
| 2904.90.10 | - - Trichloronitromethane (Chloropicrin) (CAS 76-06-2)                                                 | 0         | A                |
| 2904.90.20 | - - Perfluorooctane sulfonate                                                                          | 0         | A                |
| 2904.90.90 | - - Other                                                                                              | 0         | A                |
| 2905.11.00 | - - Methanol (methyl alcohol)                                                                          | 0         | A                |
| 2905.12.00 | - - Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)                                   | 0         | A                |
| 2905.13.00 | - - Butan-1-ol (n-butyl alcohol)                                                                       | 0         | A                |
| 2905.14.00 | - - Other butanols                                                                                     | 0         | A                |
| 2905.16.00 | - - Octanol (octyl alcohol) and its isomers                                                            | 0         | A                |
| 2905.17.00 | - - Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol) | 0         | A                |
| 2905.19.10 | - - - Pentanol (amyl alcohol) and its isomers                                                          | 0         | A                |
| 2905.19.91 | - - - - Pinacolyl alcohol (CAS 464-07-3)                                                               | 0         | A                |
| 2905.19.99 | - - - - Other                                                                                          | 0         | A                |
| 2905.22.00 | - - Acyclic terpene alcohols                                                                           | 0         | A                |
| 2905.29.00 | - - Other                                                                                              | 0         | A                |
| 2905.31.00 | - - Ethylene glycol (ethanediol)                                                                       | 0         | A                |

| SAC Code   | Description                                                                    | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------|-----------|------------------|
| 2905.32.00 | - - Propylene glycol (propane-1,2-diol)                                        | 0         | A                |
| 2905.39.00 | - - Other                                                                      | 0         | A                |
| 2905.41.00 | - - 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)             | 0         | A                |
| 2905.42.00 | - - Pentaerythritol (pentaerythrite)                                           | 0         | A                |
| 2905.43.00 | - - Mannitol                                                                   | 0         | A                |
| 2905.44.00 | - - D-glucitol (sorbitol)                                                      | 0         | A                |
| 2905.45.00 | - - Glycerol                                                                   | 5         | A                |
| 2905.49.00 | - - Other                                                                      | 0         | A                |
| 2905.51.00 | - - Ethchlorvynol (INN)                                                        | 0         | A                |
| 2905.59.00 | - - Other                                                                      | 0         | A                |
| 2906.11.00 | - - Menthol                                                                    | 0         | A                |
| 2906.12.00 | - - Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols                | 0         | A                |
| 2906.13.00 | - - Sterols and inositols                                                      | 0         | A                |
| 2906.19.10 | - - - Terpeneols                                                               | 0         | A                |
| 2906.19.90 | - - - Other                                                                    | 0         | A                |
| 2906.21.00 | - - Benzyl alcohol                                                             | 0         | A                |
| 2906.29.00 | - - Other                                                                      | 0         | A                |
| 2907.11.00 | - - Phenol (hydroxybenzene) and its salts                                      | 0         | A                |
| 2907.12.00 | - - Cresols and their salts                                                    | 0         | A                |
| 2907.13.00 | - - Octylphenol, nonylphenol and their isomers; salts thereof                  | 0         | A                |
| 2907.15.00 | - - Naphthols and their salts                                                  | 0         | A                |
| 2907.19.10 | - - - Xylenols and their salts                                                 | 0         | A                |
| 2907.19.90 | - - - Other                                                                    | 0         | A                |
| 2907.21.00 | - - Resorcinol and its salts                                                   | 0         | A                |
| 2907.22.00 | - - Hydroquinone and its salts                                                 | 0         | A                |
| 2907.23.00 | - - 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts | 0         | A                |
| 2907.29.10 | - - - Phenol-alcohols                                                          | 0         | A                |
| 2907.29.90 | - - - Other                                                                    | 0         | A                |
| 2908.11.00 | - - Pentachlorophenol (ISO)                                                    | 0         | A                |
| 2908.19.00 | - - Other                                                                      | 0         | A                |
| 2908.91.00 | - - Dinoseb (ISO) and its salts                                                | 0         | A                |
| 2908.92.00 | - - 4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts                            | 0         | A                |
| 2908.99.10 | - - - Derivatives containing only sulpho groups, their salts and esters        | 0         | A                |
| 2908.99.91 | - - - - Picric acid (trinitrophenol) (CAS 88-89-1)                             | 0         | A                |
| 2908.99.99 | - - - - Other                                                                  | 0         | A                |
| 2909.11.00 | - - Diethyl ether (ethyl oxide)                                                | 0         | A                |



| SAC Code   | Description                                                                                                                                | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 2909.19.00 | - - Other                                                                                                                                  | 0         | A                |
| 2909.20.00 | - Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives                        | 0         | A                |
| 2909.30.10 | - - Octabromodiphenyl ether                                                                                                                | 0         | A                |
| 2909.30.20 | - - Pentabromodiphenyl ether                                                                                                               | 0         | A                |
| 2909.30.90 | - - Other                                                                                                                                  | 0         | A                |
| 2909.41.00 | - - 2,2'-Oxydiethanol (diethylene glycol; digol)                                                                                           | 0         | A                |
| 2909.43.00 | - - Monobutyl ethers of ethylene glycol or of diethylene glycol                                                                            | 0         | A                |
| 2909.44.10 | - - - Monomethyl ethers of ethylene glycol or of diethylene glycol                                                                         | 0         | A                |
| 2909.44.90 | - - - Other                                                                                                                                | 0         | A                |
| 2909.49.00 | - - Other                                                                                                                                  | 0         | A                |
| 2909.50.00 | - Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives                              | 0         | A                |
| 2909.60.00 | - Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives              | 0         | A                |
| 2910.10.00 | - Oxirane (ethylene oxide)                                                                                                                 | 0         | A                |
| 2910.20.00 | - Methyloxirane (propylene oxide)                                                                                                          | 0         | A                |
| 2910.30.00 | - 1-Chloro-2,3-epoxypropane (epichlorohydrin)                                                                                              | 0         | A                |
| 2910.40.00 | - Dieldrin (ISO, INN)                                                                                                                      | 0         | A                |
| 2910.90.10 | - - Endrin (ISO)                                                                                                                           | 0         | A                |
| 2910.90.90 | - - Other                                                                                                                                  | 0         | A                |
| 2911.00.00 | ACETALS AND SEMIACETALS, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES | 0         | A                |
| 2912.11.00 | - - Methanal (formaldehyde)                                                                                                                | 0         | A                |
| 2912.12.00 | - - Ethanal (acetaldehyde)                                                                                                                 | 0         | A                |
| 2912.19.10 | - - - Butanal (butyraldehyde, normal isomer)                                                                                               | 0         | A                |
| 2912.19.90 | - - - Other                                                                                                                                | 0         | A                |
| 2912.21.00 | - - Benzaldehyde (benzoic aldehyde)                                                                                                        | 0         | A                |
| 2912.29.00 | - - Other                                                                                                                                  | 0         | A                |
| 2912.41.00 | - - Vanillin (methyl-protocatechuic aldehyde)                                                                                              | 0         | A                |
| 2912.42.00 | - - Ethylvanillin (ethyl protocatechuic aldehyde)                                                                                          | 0         | A                |
| 2912.49.10 | - - - Aldehyde-alcohols                                                                                                                    | 0         | A                |
| 2912.49.90 | - - - Other                                                                                                                                | 0         | A                |
| 2912.50.00 | - Cyclic polymers of aldehydes                                                                                                             | 0         | A                |
| 2912.60.00 | - Paraformaldehyde                                                                                                                         | 0         | A                |

| SAC Code   | Description                                                                               | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------|-----------|------------------|
| 2913.00.00 | HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PRODUCTS OF HEADING 29.12 | 0         | A                |
| 2914.11.00 | - - Acetone                                                                               | 0         | A                |
| 2914.12.00 | - - Butanone (methyl ethyl ketone)                                                        | 0         | A                |
| 2914.13.00 | - - 4-Methylpentan-2-one (methyl isobutyl ketone)                                         | 0         | A                |
| 2914.19.00 | - - Other                                                                                 | 0         | A                |
| 2914.22.00 | - - Cyclohexanone and methylcyclohexanones                                                | 0         | A                |
| 2914.23.00 | - - Ionones and methylionones                                                             | 0         | A                |
| 2914.29.10 | - - - Camphor                                                                             | 0         | A                |
| 2914.29.90 | - - - Other                                                                               | 0         | A                |
| 2914.31.00 | - - Phenylacetone (phenylpropan-2-one)                                                    | 0         | A                |
| 2914.39.00 | - - Other                                                                                 | 0         | A                |
| 2914.40.00 | - Ketone-alcohols and ketone-aldehydes                                                    | 0         | A                |
| 2914.50.00 | - Ketone-phenols and ketones with other oxygen function                                   | 0         | A                |
| 2914.61.00 | - - Anthraquinone                                                                         | 0         | A                |
| 2914.69.00 | - - Other                                                                                 | 0         | A                |
| 2914.70.10 | - - Chlordecone                                                                           | 0         | A                |
| 2914.70.90 | - - Other                                                                                 | 0         | A                |
| 2915.11.00 | - - Formic acid                                                                           | 0         | A                |
| 2915.12.00 | - - Salts of formic acid                                                                  | 0         | A                |
| 2915.13.00 | - - Esters of formic acid                                                                 | 0         | A                |
| 2915.21.00 | - - Acetic acid                                                                           | 0         | A                |
| 2915.24.00 | - - Acetic anhydride                                                                      | 0         | A                |
| 2915.29.10 | - - - Sodium acetate                                                                      | 0         | A                |
| 2915.29.20 | - - - Cobalt acetates                                                                     | 0         | A                |
| 2915.29.90 | - - - Other                                                                               | 0         | A                |
| 2915.31.00 | - - Ethyl acetate                                                                         | 0         | A                |
| 2915.32.00 | - - Vinyl acetate                                                                         | 0         | A                |
| 2915.33.00 | - - n-Butyl acetate                                                                       | 0         | A                |
| 2915.36.00 | - - Dinoseb acetate (ISO)                                                                 | 0         | A                |
| 2915.39.10 | - - - Isobutyl acetate                                                                    | 0         | A                |
| 2915.39.20 | - - - 2-Ethoxyethyl acetate                                                               | 0         | A                |
| 2915.39.90 | - - - Other                                                                               | 0         | A                |
| 2915.40.00 | - Mono-, di- or trichloroacetic acids, their salts and esters                             | 0         | A                |
| 2915.50.00 | - Propionic acid, its salts and esters                                                    | 0         | A                |
| 2915.60.00 | - Butanoic (butyric) acids, pentanoic (valeric) acids, their salts and esters             | 0         | A                |
| 2915.70.00 | - Palmitic acid, stearic acid, their salts and esters                                     | 0         | A                |

| SAC Code   | Description                                                                                                                         | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 2915.90.00 | - Other                                                                                                                             | 0         | A                |
| 2916.11.00 | - - Acrylic acid and its salts                                                                                                      | 0         | A                |
| 2916.12.00 | - - Esters of acrylic acid                                                                                                          | 0         | A                |
| 2916.13.00 | - - Methacrylic acid and its salts                                                                                                  | 0         | A                |
| 2916.14.00 | - - Esters of methacrylic acid                                                                                                      | 0         | A                |
| 2916.15.00 | - - Oleic, linoleic or linolenic acids, their salts and esters                                                                      | 0         | A                |
| 2916.16.00 | - - Binapacryl (ISO)                                                                                                                | 0         | A                |
| 2916.19.00 | - - Other                                                                                                                           | 0         | A                |
| 2916.20.00 | - Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives | 0         | A                |
| 2916.31.00 | - - Benzoic acid, its salts and esters                                                                                              | 0         | A                |
| 2916.32.00 | - - Benzoyl peroxide and benzoyl chloride                                                                                           | 0         | A                |
| 2916.34.00 | - - Phenylacetic acid and its salts                                                                                                 | 0         | A                |
| 2916.39.10 | - - - Esters of phenylacetic acid                                                                                                   | 0         | A                |
| 2916.39.90 | - - - Other                                                                                                                         | 0         | A                |
| 2917.11.00 | - - Oxalic acid, its salts and esters                                                                                               | 0         | A                |
| 2917.12.10 | - - - Dioctyl adipate, di-isobutyl adipate, didecyl adipate and di-isodecyl adipate                                                 | 0         | A                |
| 2917.12.90 | - - - Other                                                                                                                         | 0         | A                |
| 2917.13.00 | - - Azelaic acid, sebacic acid, their salts and esters                                                                              | 0         | A                |
| 2917.14.00 | - - Maleic anhydride                                                                                                                | 0         | A                |
| 2917.19.00 | - - Other                                                                                                                           | 0         | A                |
| 2917.20.00 | - Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives | 0         | A                |
| 2917.32.10 | - - - Of a purity of 99 % or more                                                                                                   | 0         | A                |
| 2917.32.90 | - - - Other                                                                                                                         | 10        | C                |
| 2917.33.00 | - - Dinonyl or didecyl orthophthalates                                                                                              | 0         | A                |
| 2917.34.10 | - - - Dibutyl orthophthalates                                                                                                       | 0         | A                |
| 2917.34.90 | - - - Other                                                                                                                         | 0         | A                |
| 2917.35.00 | - - Phthalic anhydride                                                                                                              | 0         | A                |
| 2917.36.00 | - - Terephthalic acid and its salts                                                                                                 | 0         | A                |
| 2917.37.00 | - - Dimethyl terephthalate                                                                                                          | 0         | A                |
| 2917.39.00 | - - Other                                                                                                                           | 0         | A                |
| 2918.11.00 | - - Lactic acid, its salts and esters                                                                                               | 0         | A                |
| 2918.12.00 | - - Tartaric acid                                                                                                                   | 0         | A                |
| 2918.13.00 | - - Salts and esters of tartaric acid                                                                                               | 0         | A                |
| 2918.14.00 | - - Citric acid                                                                                                                     | 0         | A                |
| 2918.15.00 | - - Salts and esters of citric acid                                                                                                 | 0         | A                |

| SAC Code   | Description                                                                                                                                                    | Base Rate | Staging Category |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 2918.16.00 | - - Gluconic acid, its salts and esters                                                                                                                        | 0         | A                |
| 2918.18.00 | - - Chlorobenzilate (ISO)                                                                                                                                      | 0         | A                |
| 2918.19.10 | - - - 2,2-Diphenyl-2-hydroxyacetic acid (CAS 76-93-7)                                                                                                          | 0         | A                |
| 2918.19.90 | - - - Other                                                                                                                                                    | 0         | A                |
| 2918.21.00 | - - Salicylic acid and its salts                                                                                                                               | 0         | A                |
| 2918.22.00 | - - O-Acetylsalicylic acid, its salts and esters                                                                                                               | 0         | A                |
| 2918.23.00 | - - Other esters of salicylic acid and their salts                                                                                                             | 0         | A                |
| 2918.29.00 | - - Other                                                                                                                                                      | 0         | A                |
| 2918.30.00 | - Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives | 0         | A                |
| 2918.91.00 | - - 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters                                                                                    | 0         | A                |
| 2918.99.00 | - - Other                                                                                                                                                      | 0         | A                |
| 2919.10.00 | - Tris(2,3-dibromopropyl) phosphate                                                                                                                            | 0         | A                |
| 2919.90.00 | - Other                                                                                                                                                        | 0         | A                |
| 2920.11.10 | - - - Parathion (ISO)                                                                                                                                          | 0         | A                |
| 2920.11.20 | - - - Parathion-methyl (ISO) (methyl-parathion)                                                                                                                | 0         | A                |
| 2920.19.00 | - - Other                                                                                                                                                      | 0         | A                |
| 2920.90.11 | - - - Trimethyl phosphite (CAS 121-45-9)                                                                                                                       | 0         | A                |
| 2920.90.12 | - - - Triethyl phosphite (CAS 122-52-1)                                                                                                                        | 0         | A                |
| 2920.90.13 | - - - Dimethyl phosphite (CAS 868-85-9)                                                                                                                        | 0         | A                |
| 2920.90.14 | - - - Diethyl phosphite (CAS 762-04-9)                                                                                                                         | 0         | A                |
| 2920.90.19 | - - - Other                                                                                                                                                    | 0         | A                |
| 2920.90.20 | - - Endosulfan                                                                                                                                                 | 0         | A                |
| 2920.90.90 | - - Other                                                                                                                                                      | 0         | A                |
| 2921.11.00 | - - Methylamine, di- or trimethylamine and their salts                                                                                                         | 0         | A                |
| 2921.19.10 | - - - Diethylamine and its salts                                                                                                                               | 0         | A                |
| 2921.19.21 | - - - - bis(2-chloroethyl) ethylamine (nitrogen mustard HN1) (CAS 538-07-8)                                                                                    | 0         | A                |
| 2921.19.22 | - - - - bis(2-chloroethyl) methylamine (nitrogen mustard HN2) (CAS 51-75-2)                                                                                    | 0         | A                |
| 2921.19.23 | - - - - tri(2-chloroethyl) amine (nitrogen mustard HN3) (CAS 555-77-1)                                                                                         | 0         | A                |
| 2921.19.24 | - - - - Chlorides N, N-dialkyl (methyl, ethyl, propyl (normal or isopropyl)) ethylamine and corresponding protonated salts thereof                             | 0         | A                |
| 2921.19.29 | - - - - Other                                                                                                                                                  | 0         | A                |
| 2921.19.90 | - - - Other                                                                                                                                                    | 0         | A                |
| 2921.21.00 | - - Ethylenediamine and its salts                                                                                                                              | 0         | A                |
| 2921.22.00 | - - Hexamethylenediamine and its salts                                                                                                                         | 0         | A                |
| 2921.29.00 | - - Other                                                                                                                                                      | 0         | A                |

| SAC Code   | Description                                                                                                                                                                                                    | Base Rate | Staging Category |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 2921.30.00 | - Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof                                                                                                                | 0         | A                |
| 2921.41.00 | - - Aniline and its salts                                                                                                                                                                                      | 0         | A                |
| 2921.42.00 | - - Aniline derivatives and their salts                                                                                                                                                                        | 0         | A                |
| 2921.43.10 | - - - Trifluralin (a,a,a-trifluoro- 2,6-dinitro-N,N-dipropyl-p-toluidine)                                                                                                                                      | 5         | A                |
| 2921.43.20 | - - - Toluidine                                                                                                                                                                                                | 0         | A                |
| 2921.43.30 | - - - Chloromethylaniline                                                                                                                                                                                      | 0         | A                |
| 2921.43.90 | - - - Other                                                                                                                                                                                                    | 0         | A                |
| 2921.44.00 | - - Diphenylamine and its derivatives; salts thereof                                                                                                                                                           | 0         | A                |
| 2921.45.00 | - - 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof                                                                                           | 0         | A                |
| 2921.46.00 | - - Amphetamine (INN), benzphetamine (INN), dexamphetamine (INN), ethylamphetamine (INN), phenecamphamine (INN), phentermine (INN), lephetamine (INN), levamphetamine (INN) and mefenorex (INN); salts thereof | 0         | A                |
| 2921.49.00 | - - Other                                                                                                                                                                                                      | 0         | A                |
| 2921.51.00 | - - o-, m-, p-Phenylenediamine, diaminotoluenes and their derivatives; salts thereof                                                                                                                           | 0         | A                |
| 2921.59.00 | - - Other                                                                                                                                                                                                      | 0         | A                |
| 2922.11.00 | - - Monoethanolamine and its salts                                                                                                                                                                             | 0         | A                |
| 2922.12.00 | - - Diethanolamine and its salts                                                                                                                                                                               | 0         | A                |
| 2922.13.00 | - - Triethanolamine and its salts                                                                                                                                                                              | 0         | A                |
| 2922.14.00 | - - Dextropropoxyphene (INN) and its salts                                                                                                                                                                     | 0         | A                |
| 2922.19.11 | - - - - N, N-dimethylaminoethanol (CAS 108-01-0) and corresponding protonated salts                                                                                                                            | 0         | A                |
| 2922.19.12 | - - - - N,N-Diethylaminoethanol (CAS 100-37-8) and corresponding protonated salts                                                                                                                              | 0         | A                |
| 2922.19.19 | - - - - Other                                                                                                                                                                                                  | 0         | A                |
| 2922.19.20 | - - - Ethyldiethanolamine (CAS 139-87-7)                                                                                                                                                                       | 0         | A                |
| 2922.19.30 | - - - Methyl-diethanolamine (CAS 105-59-9)                                                                                                                                                                     | 0         | A                |
| 2922.19.90 | - - - Other                                                                                                                                                                                                    | 0         | A                |
| 2922.21.00 | - - Aminonaphthosulphonic acids and their salts                                                                                                                                                                | 0         | A                |
| 2922.29.10 | - - - Anisidines, dianisidines, phenetidines, and their salts                                                                                                                                                  | 0         | A                |
| 2922.29.90 | - - - Other                                                                                                                                                                                                    | 0         | A                |
| 2922.31.00 | - - Amphetamine (INN), methadone (INN) and normethadone (INN); salts thereof                                                                                                                                   | 0         | A                |
| 2922.39.00 | - - Other                                                                                                                                                                                                      | 0         | A                |
| 2922.41.00 | - - Lysine and its esters; salts thereof                                                                                                                                                                       | 0         | A                |
| 2922.42.00 | - - Glutamic acid and its salts                                                                                                                                                                                | 0         | A                |
| 2922.43.00 | - - Anthranilic acid and its salts                                                                                                                                                                             | 0         | A                |

| SAC Code   | Description                                                                                                                            | Base Rate | Staging Category |
|------------|----------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 2922.44.00 | - - Tilidine (INN) and its salts                                                                                                       | 0         | A                |
| 2922.49.00 | - - Other                                                                                                                              | 0         | A                |
| 2922.50.00 | - Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function                                             | 0         | A                |
| 2923.10.00 | - Choline and its salts                                                                                                                | 0         | A                |
| 2923.20.00 | - Lecithins and other phosphoaminolipids                                                                                               | 0         | A                |
| 2923.90.00 | - Other                                                                                                                                | 0         | A                |
| 2924.11.00 | - - Meprobamate (INN)                                                                                                                  | 0         | A                |
| 2924.12.10 | - - - Fluoroacetamide (ISO)                                                                                                            | 0         | A                |
| 2924.12.20 | - - - Phosphamidon (ISO)                                                                                                               | 0         | A                |
| 2924.12.30 | - - - Monocrotophos (ISO)                                                                                                              | 0         | A                |
| 2924.19.00 | - - Other                                                                                                                              | 0         | A                |
| 2924.21.00 | - - Ureines and their derivatives; salts thereof                                                                                       | 0         | A                |
| 2924.23.00 | - - 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts                                                                   | 0         | A                |
| 2924.24.00 | - - Ethinamate (INN)                                                                                                                   | 0         | A                |
| 2924.29.00 | - - Other                                                                                                                              | 0         | A                |
| 2925.11.00 | - - Saccharin and its salts                                                                                                            | 0         | A                |
| 2925.12.00 | - - Glutethimide (INN)                                                                                                                 | 0         | A                |
| 2925.19.00 | - - Other                                                                                                                              | 0         | A                |
| 2925.21.00 | - - Chlordimeform (ISO)                                                                                                                | 0         | A                |
| 2925.29.00 | - - Other                                                                                                                              | 0         | A                |
| 2926.10.00 | - Acrylonitrile                                                                                                                        | 0         | A                |
| 2926.20.00 | - 1-Cyanoguanidine (dicyandiamide)                                                                                                     | 0         | A                |
| 2926.30.00 | - Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)                           | 0         | A                |
| 2926.90.00 | - Other                                                                                                                                | 0         | A                |
| 2927.00.00 | DIAZO-, AZO- OR AZOXY-COMPOUNDS                                                                                                        | 0         | A                |
| 2928.00.00 | ORGANIC DERIVATIVES OF HYDRAZINE OR OF HYDROXYLAMINE                                                                                   | 0         | A                |
| 2929.10.00 | - Isocyanates                                                                                                                          | 0         | A                |
| 2929.90.10 | - - Dihalides N, N-dialkyl (methyl, ethyl, propyl (normal or isopropyl)) phosphoramidic                                                | 0         | A                |
| 2929.90.20 | - - N, N-dialkyl (methyl, ethyl, propyl (normal or isopropyl)) phosphoramidates dialkyl (methyl, ethyl, propyl (normal or iso propyl)) | 0         | A                |
| 2929.90.90 | - - Other                                                                                                                              | 0         | A                |
| 2930.20.00 | - Thiocarbamates and dithiocarbamates                                                                                                  | 0         | A                |
| 2930.30.00 | - Thiuram mono-, di- or tetrasulphides                                                                                                 | 0         | A                |
| 2930.40.00 | - Methionine                                                                                                                           | 0         | A                |
| 2930.50.10 | - - Methamidophos (ISO)                                                                                                                | 5         | A                |

| SAC Code   | Description                                                                                                                              | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 2930.50.20 | - - Captafol (ISO)                                                                                                                       | 0         | A                |
| 2930.90.20 | - - Dithiocarbonates (xanthates and xanthogenates)                                                                                       | 0         | A                |
| 2930.90.31 | - - - 2-chloroethyl chloromethyl sulfide (CAS 2625-76-5)                                                                                 | 0         | A                |
| 2930.90.32 | - - - bis(2-chloroethyl) sulfide (CAS 505-60-2)                                                                                          | 0         | A                |
| 2930.90.33 | - - - bis(2-chloroethylthio) methane (CAS 63869-13-6)                                                                                    | 0         | A                |
| 2930.90.34 | - - - 1,2-bis(2-chloroethyl(thio)) ethane (CAS 3563-36-8)                                                                                | 0         | A                |
| 2930.90.35 | - - - 1,3-Bis(2-chloroethylthio) n-propane (CAS 63905-10-2)                                                                              | 0         | A                |
| 2930.90.36 | - - - 1,4-Bis(2-chloroethylthio) n-butane (CAS 142868-93-7)                                                                              | 0         | A                |
| 2930.90.37 | - - - 1,5-bis(2-chloroethylthio) n-pentane (CAS 142868-94-8)                                                                             | 0         | A                |
| 2930.90.38 | - - - bis(2-chloroethylthiomethyl) ether (CAS 63918-90-1) and bis(2-chloroethylthioethyl) ether (CAS 63918-89-8)                         | 0         | A                |
| 2930.90.39 | - - - Other                                                                                                                              | 0         | A                |
| 2930.90.41 | - - - VX (S-2-diisopropylaminoethyloethylmethylphosphonothiolate) (CAS 50782-69-9)                                                       | 0         | A                |
| 2930.90.49 | - - - Other                                                                                                                              | 0         | A                |
| 2930.90.91 | - - - Amiton (O,O-Diethyl S-2-(diethylamino)ethyl phosphorothiolate) (CAS 78-53-5) and their corresponding alkylated or protonated salts | 0         | A                |
| 2930.90.92 | - - N, N-dialkyl (methyl, ethyl, propyl (normal or isopropyl)) aminoetanotioles-2 and its corresponding protonated salts                 | 0         | A                |
| 2930.90.93 | - - - Thiodiglycol (CAS 111-48-8)                                                                                                        | 0         | A                |
| 2930.90.94 | - - - Fonophos (O-Ethyl S-phenyl ethyl phosphonothiolothionate) (CAS 944-22-9)                                                           | 0         | A                |
| 2930.90.99 | - - - Other                                                                                                                              | 0         | A                |
| 2931.10.10 | - - Tetramethyl lead                                                                                                                     | 0         | A                |
| 2931.10.20 | - - Tetraethyl lead                                                                                                                      | 0         | A                |
| 2931.20.10 | - - Tributyl stannan (CAS 688-73-3)                                                                                                      | 0         | A                |
| 2931.20.90 | - - Other                                                                                                                                | 0         | A                |
| 2931.90.10 | - - Alkyl-lead, other than those specified in tariff subdivisions 2931.10.10 or 2931.10.20                                               | 0         | A                |
| 2931.90.21 | - - - Sarin (O-Isopropyl methylphosphonofluoridate) (CAS 107-44-8)                                                                       | 0         | A                |
| 2931.90.22 | - - - Soman (O-Pinacolyl methylphosphonofluoridate) (CAS 96-64-0)                                                                        | 0         | A                |
| 2931.90.23 | - - - Chlorosarin (O-Isopropyl methylphosphonochloridate) (CAS 1445-76-7)                                                                | 0         | A                |
| 2931.90.24 | - - - Chlorosoman (O-pinacolyl methylphosphonochloridate) (CAS 7040-57-5)                                                                | 0         | A                |
| 2931.90.29 | - - - Other                                                                                                                              | 0         | A                |

| SAC Code   | Description                                                                     | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------|-----------|------------------|
| 2931.90.31 | - - - Tabun (O-Ethyl N,N-dimethyl phosphoramidocyanidate) (CAS 77-81-6)         | 0         | A                |
| 2931.90.39 | - - - Other                                                                     | 0         | A                |
| 2931.90.41 | - - - Lewisite 1 (2-Chlorovinylchloroarsine) (CAS 541-25-3)                     | 0         | A                |
| 2931.90.42 | - - - Lewisite 2 (Bis(2-chlorovinyl)chloroarsine) (CAS 40334-69-8)              | 0         | A                |
| 2931.90.43 | - - - Lewisite 3 (Tris-(2-Chlorovinyl) arsine) (CAS 40334-70-1)                 | 0         | A                |
| 2931.90.49 | - - - Other                                                                     | 0         | A                |
| 2931.90.51 | - - - DF (Methylphosphonyl difluoride) (CAS 676-99-3)                           | 0         | A                |
| 2931.90.59 | - - - Other                                                                     | 0         | A                |
| 2931.90.61 | - - - QL (O-Ethyl O-2-diisopropylaminoethyl methylphosphonite) (CAS 57856-11-8) | 0         | A                |
| 2931.90.69 | - - - Other                                                                     | 0         | A                |
| 2931.90.71 | - - - Methylphosphonyl dichloride (CAS 676-97-1)                                | 0         | A                |
| 2931.90.72 | - - - Dimethyl methylphosphonate (CAS 756-79-6)                                 | 0         | A                |
| 2931.90.79 | - - - Other                                                                     | 0         | A                |
| 2931.90.90 | - - Other                                                                       | 0         | A                |
| 2932.11.00 | - - Tetrahydrofuran                                                             | 0         | A                |
| 2932.12.00 | - - 2-Furaldehyde (furfuraldehyde)                                              | 0         | A                |
| 2932.13.00 | - - Furfuryl alcohol and tetrahydrofurfuryl alcohol                             | 0         | A                |
| 2932.19.00 | - - Other                                                                       | 0         | A                |
| 2932.20.10 | - - Coumarin, methylcoumarins and ethylcoumarins                                | 0         | A                |
| 2932.20.90 | - - Other lactones                                                              | 0         | A                |
| 2932.91.00 | - - Isosafrole                                                                  | 0         | A                |
| 2932.92.00 | - - 1-(1,3-Benzodioxol-5-yl)propan-2-one                                        | 0         | A                |
| 2932.93.00 | - - Piperonal                                                                   | 0         | A                |
| 2932.94.00 | - - Safrole                                                                     | 0         | A                |
| 2932.95.00 | - - Tetrahydrocannabinols (all isomers)                                         | 0         | A                |
| 2932.99.00 | - - Other                                                                       | 0         | A                |
| 2933.11.00 | - - Phenazone (antipyrin) and its derivatives                                   | 0         | A                |
| 2933.19.00 | - - Other                                                                       | 0         | A                |
| 2933.21.00 | - - Hydantoin and its derivatives                                               | 0         | A                |
| 2933.29.00 | - - Other                                                                       | 0         | A                |
| 2933.31.00 | - - Pyridine and its salts                                                      | 0         | A                |
| 2933.32.00 | - - Piperidine and its salts                                                    | 0         | A                |



| SAC Code   | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 2933.33.00 | - - Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN), (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof                                                                                                                               | 0         | A                |
| 2933.39.10 | - - - 3-Quinuclidinol (CAS 1619-34-7)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 0         | A                |
| 2933.39.20 | - - - BZ (3-Quinuclidinyl benzilate) (CAS 6581-06-2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 0         | A                |
| 2933.39.90 | - - - Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 0         | A                |
| 2933.41.00 | - - Levorphanol (INN) and its salts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0         | A                |
| 2933.49.00 | - - Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 0         | A                |
| 2933.52.00 | - - Malonylurea (barbituric acid) and its salts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 0         | A                |
| 2933.53.00 | - - Allobarbitol (INN), amobarbital (INN), barbitol (INN), butalbitol (INN), butobarbital, cyclobarbitol (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutobarbital (INN), secobarbital (INN) and vinylbitol (INN); salts thereof                                                                                                                                                                                                                                                                            | 0         | A                |
| 2933.54.00 | - - Other derivatives of malonylurea (barbituric acid); salts thereof                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 0         | A                |
| 2933.55.00 | - - Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof                                                                                                                                                                                                                                                                                                                                                                                                                                                | 0         | A                |
| 2933.59.00 | - - Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 0         | A                |
| 2933.61.00 | - - Melamine                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 0         | A                |
| 2933.69.00 | - - Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 0         | A                |
| 2933.71.00 | - - 6-Hexanelactam (epsilon-caprolactam)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 0         | A                |
| 2933.72.00 | - - Clobazam (INN) and methyprylon (INN)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 0         | A                |
| 2933.79.00 | - - Other lactams                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 0         | A                |
| 2933.91.00 | - - Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof | 0         | A                |
| 2933.99.00 | - - Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 0         | A                |
| 2934.10.00 | - Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure                                                                                                                                                                                                                                                                                                                                                                                                                                                | 0         | A                |
| 2934.20.00 | - Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused                                                                                                                                                                                                                                                                                                                                                                                                                          | 0         | A                |

| SAC Code   | Description                                                                                                                                                                                                                                                         | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 2934.30.00 | - Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused                                                                                                                                                | 0         | A                |
| 2934.91.00 | - - Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof | 0         | A                |
| 2934.99.00 | - - Other                                                                                                                                                                                                                                                           | 0         | A                |
| 2935.00.00 | SULPHONAMIDES                                                                                                                                                                                                                                                       | 0         | A                |
| 2936.21.10 | - - - Retinyl palmitate                                                                                                                                                                                                                                             | 0         | A                |
| 2936.21.90 | - - - Other                                                                                                                                                                                                                                                         | 0         | A                |
| 2936.22.00 | - - Vitamin B1 and its derivatives                                                                                                                                                                                                                                  | 0         | A                |
| 2936.23.00 | - - Vitamin B2 and its derivatives                                                                                                                                                                                                                                  | 0         | A                |
| 2936.24.00 | - - D- or DL-Pantothenic acid (vitamin B3 or vitamin B5) and its derivatives                                                                                                                                                                                        | 0         | A                |
| 2936.25.00 | - - Vitamin B6 and its derivatives                                                                                                                                                                                                                                  | 0         | A                |
| 2936.26.00 | - - Vitamin B12 and its derivatives                                                                                                                                                                                                                                 | 0         | A                |
| 2936.27.00 | - - Vitamin C and its derivatives                                                                                                                                                                                                                                   | 0         | A                |
| 2936.28.00 | - - Vitamin E and its derivatives                                                                                                                                                                                                                                   | 0         | A                |
| 2936.29.00 | - - Other vitamins and their derivatives                                                                                                                                                                                                                            | 0         | A                |
| 2936.90.10 | - - Provitamins, unmixed                                                                                                                                                                                                                                            | 0         | A                |
| 2936.90.90 | - - Other                                                                                                                                                                                                                                                           | 0         | A                |
| 2937.11.00 | - - Somatotropin, its derivatives and structural analogues                                                                                                                                                                                                          | 0         | A                |
| 2937.12.00 | - - Insulin and its salts                                                                                                                                                                                                                                           | 0         | A                |
| 2937.19.00 | - - Other                                                                                                                                                                                                                                                           | 0         | A                |
| 2937.21.00 | - - Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)                                                                                                                                                               | 0         | A                |
| 2937.22.00 | - - Halogenated derivatives of corticosteroidal hormones                                                                                                                                                                                                            | 0         | A                |
| 2937.23.00 | - - Oestrogens and progestogens                                                                                                                                                                                                                                     | 0         | A                |
| 2937.29.00 | - - Other                                                                                                                                                                                                                                                           | 0         | A                |
| 2937.50.00 | - Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues                                                                                                                                                                         | 0         | A                |
| 2937.90.11 | - - - Epinephrine (adrenaline)                                                                                                                                                                                                                                      | 0         | A                |
| 2937.90.19 | - - - Other                                                                                                                                                                                                                                                         | 0         | A                |
| 2937.90.20 | - - Derivatives of amino acids                                                                                                                                                                                                                                      | 0         | A                |
| 2937.90.90 | - - Other                                                                                                                                                                                                                                                           | 0         | A                |
| 2938.10.00 | - Rutoside (rutin) and its derivatives                                                                                                                                                                                                                              | 0         | A                |
| 2938.90.00 | - Other                                                                                                                                                                                                                                                             | 0         | A                |

| SAC Code   | Description                                                                                                                                                                                                                                                                                         | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 2939.11.00 | - - Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof | 0         | A                |
| 2939.19.00 | - - Other                                                                                                                                                                                                                                                                                           | 0         | A                |
| 2939.20.10 | - - Quinine and its salts                                                                                                                                                                                                                                                                           | 0         | A                |
| 2939.20.90 | - - Other                                                                                                                                                                                                                                                                                           | 0         | A                |
| 2939.30.00 | - Caffeine and its salts                                                                                                                                                                                                                                                                            | 0         | A                |
| 2939.41.00 | - - Ephedrine and its salts                                                                                                                                                                                                                                                                         | 0         | A                |
| 2939.42.00 | - - Pseudoephedrine (INN) and its salts                                                                                                                                                                                                                                                             | 0         | A                |
| 2939.43.00 | - - Cathine (INN) and its salts                                                                                                                                                                                                                                                                     | 0         | A                |
| 2939.44.00 | - - Norephedrine and its salts                                                                                                                                                                                                                                                                      | 0         | A                |
| 2939.49.00 | - - Other                                                                                                                                                                                                                                                                                           | 0         | A                |
| 2939.51.00 | - - Fenethylline (INN) and its salts                                                                                                                                                                                                                                                                | 0         | A                |
| 2939.59.00 | - - Other                                                                                                                                                                                                                                                                                           | 0         | A                |
| 2939.61.00 | - - Ergometrine (INN) and its salts                                                                                                                                                                                                                                                                 | 0         | A                |
| 2939.62.00 | - - Ergotamine (INN) and its salts                                                                                                                                                                                                                                                                  | 0         | A                |
| 2939.63.00 | - - Lysergic acid and its salts                                                                                                                                                                                                                                                                     | 0         | A                |
| 2939.69.00 | - - Other                                                                                                                                                                                                                                                                                           | 0         | A                |
| 2939.91.00 | - - Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof                                                                                                                                                                  | 0         | A                |
| 2939.99.00 | - - Other                                                                                                                                                                                                                                                                                           | 0         | A                |
| 2940.00.00 | SUGARS, CHEMICALLY PURE, OTHER THAN SUCROSE, LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE (LEVULOSE); SUGAR ETHERS, SUGAR ACETALS AND SUGAR ESTERS, AND THEIR SALTS, OTHER THAN PRODUCTS OF HEADING 29.37, 29.38 OR 29.39                                                                                 | 0         | A                |
| 2941.10.00 | - Penicillins and their derivatives with a penicillanic acid structure; salts thereof                                                                                                                                                                                                               | 0         | A                |
| 2941.20.00 | - Streptomycins and their derivatives; salts thereof                                                                                                                                                                                                                                                | 0         | A                |
| 2941.30.00 | - Tetracyclines and their derivatives; salts thereof                                                                                                                                                                                                                                                | 0         | A                |
| 2941.40.00 | - Chloramphenicol and its derivatives, salts thereof                                                                                                                                                                                                                                                | 0         | A                |
| 2941.50.00 | - Erythromycin and its derivatives; salts thereof                                                                                                                                                                                                                                                   | 0         | A                |
| 2941.90.00 | - Other                                                                                                                                                                                                                                                                                             | 0         | A                |
| 2942.00.00 | OTHER ORGANIC COMPOUNDS                                                                                                                                                                                                                                                                             | 0         | A                |
| 3001.20.00 | - Extracts of glands or other organs or of their secretions                                                                                                                                                                                                                                         | 0         | A                |
| 3001.90.10 | - - Human bones, organs and tissues, for grafts or transplants                                                                                                                                                                                                                                      | 0         | A                |

| SAC Code   | Description                                                             | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------|-----------|------------------|
| 3001.90.20 | - - Glands and other organs, dried, whether or not powdered             | 0         | A                |
| 3001.90.90 | - - Other                                                               | 0         | A                |
| 3002.10.10 | - - Anti-snakebite sera, other than anti-cobra or anti-coral snake sera | 0         | A                |
| 3002.10.90 | - - Other                                                               | 0         | A                |
| 3002.20.00 | - Vaccines for medicinal use                                            | 0         | A                |
| 3002.30.00 | - Vaccines for veterinary use                                           | 0         | A                |
| 3002.90.10 | - - Saxitoxin (CAS 35523-89-8)                                          | 0         | A                |
| 3002.90.20 | - - Ricin (CAS 9009-86-3)                                               | 0         | A                |
| 3002.90.90 | - - Other                                                               | 0         | A                |
| 3003.10.10 | - - For human use                                                       | 0         | A                |
| 3003.10.20 | - - For veterinary use                                                  | 5         | C                |
| 3003.20.10 | - - For human use                                                       | 0         | A                |
| 3003.20.20 | - - For veterinary use                                                  | 5         | C                |
| 3003.31.00 | - - Containing insulin                                                  | 0         | A                |
| 3003.39.10 | - - - For human use                                                     | 0         | A                |
| 3003.39.20 | - - - For veterinary use                                                | 5         | C                |
| 3003.40.11 | - - - Containing ephedrine and its salts                                | 0         | A                |
| 3003.40.12 | - - - Containing pseudoephedrine and its salts                          | 0         | A                |
| 3003.40.13 | - - - Containing norephedrine and its salts                             | 0         | A                |
| 3003.40.19 | - - - Other                                                             | 0         | A                |
| 3003.40.21 | - - - Containing ephedrine and its salts                                | 5         | C                |
| 3003.40.22 | - - - Containing pseudoephedrine and its salts                          | 5         | C                |
| 3003.40.23 | - - - Containing norephedrine and its salts                             | 5         | C                |
| 3003.40.29 | - - - Other                                                             | 5         | C                |
| 3003.90.11 | - - - For human use                                                     | 0         | A                |
| 3003.90.12 | - - - For veterinary use                                                | 5         | C                |
| 3003.90.21 | - - - For human use                                                     | 0         | A                |
| 3003.90.22 | - - - For veterinary use                                                | 5         | C                |
| 3003.90.91 | - - - For human use                                                     | 0         | A                |
| 3003.90.92 | - - - For veterinary use                                                | 5         | C                |
| 3004.10.10 | - - For human use                                                       | 5         | C                |
| 3004.10.20 | - - For veterinary use                                                  | 5         | G                |
| 3004.20.10 | - - For human use                                                       | 5         | G                |
| 3004.20.20 | - - For veterinary use                                                  | 5         | G                |
| 3004.31.00 | - - Containing insulin                                                  | 5         | G                |
| 3004.32.10 | - - - For human use                                                     | 5         | G                |
| 3004.32.20 | - - - For veterinary use                                                | 5         | G                |

| SAC Code   | Description                                                                                                                                                                                                                                                                                                                                             | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 3004.39.10 | - - - For human use                                                                                                                                                                                                                                                                                                                                     | 5         | G                |
| 3004.39.20 | - - - For veterinary use                                                                                                                                                                                                                                                                                                                                | 5         | G                |
| 3004.40.11 | - - - Containing ephedrine and its salts                                                                                                                                                                                                                                                                                                                | 5         | G                |
| 3004.40.12 | - - - Containing pseudoephedrine and its salts                                                                                                                                                                                                                                                                                                          | 5         | G                |
| 3004.40.13 | - - - Containing norephedrine and its salts                                                                                                                                                                                                                                                                                                             | 5         | G                |
| 3004.40.19 | - - - Other                                                                                                                                                                                                                                                                                                                                             | 5         | G                |
| 3004.40.21 | - - - Containing ephedrine and its salts                                                                                                                                                                                                                                                                                                                | 5         | G                |
| 3004.40.22 | - - - Containing pseudoephedrine and its salts                                                                                                                                                                                                                                                                                                          | 5         | G                |
| 3004.40.23 | - - - Containing norephedrine and its salts                                                                                                                                                                                                                                                                                                             | 5         | G                |
| 3004.40.29 | - - - Other                                                                                                                                                                                                                                                                                                                                             | 5         | G                |
| 3004.50.10 | - - For human use                                                                                                                                                                                                                                                                                                                                       | 5         | G                |
| 3004.50.20 | - - For veterinary use                                                                                                                                                                                                                                                                                                                                  | 5         | G                |
| 3004.90.11 | - - - For human use                                                                                                                                                                                                                                                                                                                                     | 5         | G                |
| 3004.90.12 | - - - For veterinary use                                                                                                                                                                                                                                                                                                                                | 5         | G                |
| 3004.90.21 | - - - For human use                                                                                                                                                                                                                                                                                                                                     | 5         | G                |
| 3004.90.22 | - - - For veterinary use                                                                                                                                                                                                                                                                                                                                | 5         | G                |
| 3004.90.91 | - - - For human use                                                                                                                                                                                                                                                                                                                                     | 5         | G                |
| 3004.90.92 | - - - For veterinary use                                                                                                                                                                                                                                                                                                                                | 5         | G                |
| 3005.10.00 | - Adhesive dressings and other articles having an adhesive layer                                                                                                                                                                                                                                                                                        | 0         | A                |
| 3005.90.00 | - Other                                                                                                                                                                                                                                                                                                                                                 | 5         | C                |
| 3006.10.00 | - Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable | 0         | A                |
| 3006.20.00 | - Blood-grouping reagents                                                                                                                                                                                                                                                                                                                               | 0         | A                |
| 3006.30.10 | - - Opacifying preparations                                                                                                                                                                                                                                                                                                                             | 0         | A                |
| 3006.30.20 | - - Diagnostic reagents                                                                                                                                                                                                                                                                                                                                 | 0         | A                |
| 3006.40.00 | - Dental cements and other dental fillings; bone reconstruction cements                                                                                                                                                                                                                                                                                 | 0         | A                |
| 3006.50.00 | - First-aid boxes and kits                                                                                                                                                                                                                                                                                                                              | 5         | A                |
| 3006.60.00 | - Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides                                                                                                                                                                                                                                           | 0         | A                |
| 3006.70.00 | - Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments                                                                                                                            | 0         | A                |
| 3006.91.00 | - - Appliances identifiable for ostomy use                                                                                                                                                                                                                                                                                                              | 0         | A                |
| 3006.92.00 | - - Pharmaceutical waste                                                                                                                                                                                                                                                                                                                                | 15        | A                |

| SAC Code   | Description                                                                                                                                                                    | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 3101.00.00 | ANIMAL OR VEGETABLE FERTILISERS, WHETHER OR NOT MIXED TOGETHER OR CHEMICALLY TREATED; FERTILISERS PRODUCED BY THE MIXING OR CHEMICAL TREATMENT OF ANIMAL OR VEGETABLE PRODUCTS | 0         | A                |
| 3102.10.00 | - Urea, whether or not in aqueous solution                                                                                                                                     | 0         | A                |
| 3102.21.00 | - - Ammonium sulphate                                                                                                                                                          | 0         | A                |
| 3102.29.00 | - - Other                                                                                                                                                                      | 0         | A                |
| 3102.30.00 | - Ammonium nitrate, whether or not in aqueous solution                                                                                                                         | 0         | A                |
| 3102.40.00 | - Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances                                                                            | 0         | A                |
| 3102.50.00 | - Sodium nitrate                                                                                                                                                               | 0         | A                |
| 3102.60.00 | - Double salts and mixtures of calcium nitrate and ammonium nitrate                                                                                                            | 0         | A                |
| 3102.80.00 | - Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution                                                                                                      | 0         | A                |
| 3102.90.10 | - - Calcium cyanamide                                                                                                                                                          | 0         | A                |
| 3102.90.90 | - - Other                                                                                                                                                                      | 0         | A                |
| 3103.10.00 | - Superphosphates                                                                                                                                                              | 0         | A                |
| 3103.90.10 | - - Basic slag                                                                                                                                                                 | 0         | A                |
| 3103.90.90 | - - Other                                                                                                                                                                      | 0         | A                |
| 3104.20.00 | - Potassium chloride                                                                                                                                                           | 0         | A                |
| 3104.30.00 | - Potassium sulphate                                                                                                                                                           | 0         | A                |
| 3104.90.10 | - - Carnallite, sylvite and other natural potassium salts, in raw form                                                                                                         | 0         | A                |
| 3104.90.90 | - - Other                                                                                                                                                                      | 0         | A                |
| 3105.10.00 | - Goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg                                                                       | 0         | A                |
| 3105.20.00 | - Mineral or chemical fertilisers containing the three fertilising elements: nitrogen, phosphorus and potassium                                                                | 5         | G                |
| 3105.30.00 | - Diammonium hydrogenorthophosphate (diammonium phosphate)                                                                                                                     | 0         | A                |
| 3105.40.00 | - Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)                                | 0         | A                |
| 3105.51.00 | - - Containing nitrates and phosphates                                                                                                                                         | 5         | G                |
| 3105.59.00 | - - Other                                                                                                                                                                      | 0         | A                |
| 3105.60.00 | - Mineral or chemical fertilisers containing the two fertilising elements: phosphorus and potassium                                                                            | 0         | A                |
| 3105.90.00 | - Other                                                                                                                                                                        | 0         | A                |
| 3201.10.00 | - Quebracho extract                                                                                                                                                            | 0         | A                |
| 3201.20.00 | - Wattle extract                                                                                                                                                               | 0         | A                |

| SAC Code   | Description                                                                                                                                                                                                                                           | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 3201.90.00 | - Other                                                                                                                                                                                                                                               | 0         | A                |
| 3202.10.00 | - Synthetic organic tanning substances                                                                                                                                                                                                                | 0         | A                |
| 3202.90.00 | - Other                                                                                                                                                                                                                                               | 0         | A                |
| 3203.00.00 | COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN (INCLUDING DYEING EXTRACTS BUT EXCLUDING ANIMAL BLACK), WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN | 0         | A                |
| 3204.11.00 | - - Disperse dyes and preparations based thereon                                                                                                                                                                                                      | 0         | A                |
| 3204.12.00 | - - Acid dyes, whether or not premetallized, and preparations based thereon; mordant dyes and preparations based thereon                                                                                                                              | 0         | A                |
| 3204.13.00 | - - Basic dyes and preparations based thereon                                                                                                                                                                                                         | 0         | A                |
| 3204.14.00 | - - Direct dyes and preparations based thereon                                                                                                                                                                                                        | 0         | A                |
| 3204.15.00 | - - Vat dyes (including those usable in that state as pigments) and preparations based thereon                                                                                                                                                        | 0         | A                |
| 3204.16.00 | - - Reactive dyes and preparations based thereon                                                                                                                                                                                                      | 0         | A                |
| 3204.17.00 | - - Pigments and preparations based thereon                                                                                                                                                                                                           | 0         | A                |
| 3204.19.00 | - - Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19                                                                                                                                                | 0         | A                |
| 3204.20.00 | - Synthetic organic products of the kind used as fluorescent brightening agents                                                                                                                                                                       | 0         | A                |
| 3204.90.00 | - Other                                                                                                                                                                                                                                               | 0         | A                |
| 3205.00.00 | COLOUR LAKES; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOUR LAKES                                                                                                                                                               | 0         | A                |
| 3206.11.00 | - - Containing 80 % or more by weight of titanium dioxide calculated on the dry matter                                                                                                                                                                | 0         | A                |
| 3206.19.00 | - - Other                                                                                                                                                                                                                                             | 0         | A                |
| 3206.20.00 | - Pigments and preparations based on chromium compounds                                                                                                                                                                                               | 0         | A                |
| 3206.41.00 | - - Ultramarine and preparations based thereon                                                                                                                                                                                                        | 0         | A                |
| 3206.42.00 | - - Lithopone and other pigments and preparations based on zinc sulphide                                                                                                                                                                              | 0         | A                |
| 3206.49.10 | - - - Pigments and preparations based on cadmium compounds                                                                                                                                                                                            | 0         | A                |
| 3206.49.20 | - - - Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)                                                                                                                                                          | 0         | A                |
| 3206.49.90 | - - - Other                                                                                                                                                                                                                                           | 0         | A                |
| 3206.50.00 | - Inorganic products of the kind used as luminophores                                                                                                                                                                                                 | 0         | A                |
| 3207.10.00 | - Prepared pigments, prepared opacifiers, prepared colours and similar preparations                                                                                                                                                                   | 0         | A                |
| 3207.20.00 | - Vitriifiable enamels and glazes, engobes (slips) and similar preparations                                                                                                                                                                           | 0         | A                |

| SAC Code   | Description                                                             | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------|-----------|------------------|
| 3207.30.00 | - Liquid lustres and similar preparations                               | 0         | A                |
| 3207.40.00 | - Glass frit and other glass, in the form of powder, granules or flakes | 0         | A                |
| 3208.10.10 | - - Oven drying anti-rust enamel paints, for coating metal strips       | 0         | A                |
| 3208.10.20 | - - Printer's varnish                                                   | 0         | A                |
| 3208.10.30 | - - Colourless varnish, for curing concrete for road construction       | 0         | A                |
| 3208.10.40 | - - Put up in aerosol containers                                        | 15        | G                |
| 3208.10.50 | - - Solutions as defined in note 4 of this Chapter                      | 0         | A                |
| 3208.10.90 | - - Other                                                               | 15        | G                |
| 3208.20.10 | - - Printer's varnish                                                   | 0         | A                |
| 3208.20.20 | - - Colourless varnish, for curing concrete for road construction       | 0         | A                |
| 3208.20.30 | - - Put up in aerosol containers                                        | 15        | G                |
| 3208.20.40 | - - Solutions as defined in note 4 of this chapter                      | 0         | A                |
| 3208.20.90 | - - Other                                                               | 15        | G                |
| 3208.90.10 | - - Solutions as defined in note 4 of this chapter                      | 0         | A                |
| 3208.90.20 | - - Printer's varnish                                                   | 0         | A                |
| 3208.90.30 | - - Colourless varnish, for curing concrete for road construction       | 0         | A                |
| 3208.90.40 | - - Epoxyphenolic paints and varnishes for sanitary use                 | 0         | A                |
| 3208.90.50 | - - Put up in aerosol containers                                        | 15        | G                |
| 3208.90.91 | - - - Other paints                                                      | 15        | G                |
| 3208.90.92 | - - - Other varnishes                                                   | 15        | G                |
| 3209.10.10 | - - Printer's varnish                                                   | 0         | A                |
| 3209.10.90 | - - Other                                                               | 15        | G                |
| 3209.90.10 | - - Other paints                                                        | 15        | G                |
| 3209.90.20 | - - Other varnishes                                                     | 15        | G                |
| 3210.00.10 | - Prepared water pigments of the kind used for finishing leather        | 0         | A                |
| 3210.00.90 | - Other                                                                 | 15        | G                |
| 3211.00.00 | PREPARED DRIERS                                                         | 0         | A                |
| 3212.10.00 | - Stamping foils                                                        | 0         | A                |
| 3212.90.10 | - - Aluminium powder dispersed in non-aqueous media                     | 5         | E                |
| 3212.90.20 | - - Other pigments dispersed in non-aqueous media                       | 0         | A                |
| 3212.90.90 | - - Other                                                               | 5         | E                |
| 3213.10.00 | - Colours in sets                                                       | 5         | G                |
| 3213.90.00 | - Other                                                                 | 5         | G                |
| 3214.10.11 | - - - Based on acrylic polymers or polyesters                           | 5         | G                |
| 3214.10.19 | - - - Other                                                             | 0         | A                |



| SAC Code   | Description                                                                          | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------|-----------|------------------|
| 3214.10.20 | - - Painters' fillings                                                               | 5         | G                |
| 3214.90.00 | - Other                                                                              | 5         | G                |
| 3215.11.10 | - - - Offset printing ink                                                            | 0         | A                |
| 3215.11.20 | - - - For retouching negatives for printing                                          | 0         | A                |
| 3215.11.30 | - - - Screen printing ink                                                            | 0         | A                |
| 3215.11.90 | - - - Other                                                                          | 10        | D                |
| 3215.19.10 | - - - Offset printing ink                                                            | 0         | A                |
| 3215.19.20 | - - - For retouching negatives for printing                                          | 0         | A                |
| 3215.19.30 | - - - Screen printing ink                                                            | 0         | A                |
| 3215.19.90 | - - - Other                                                                          | 10        | D                |
| 3215.90.00 | - Other                                                                              | 0         | A                |
| 3301.12.00 | - - Of orange                                                                        | 0         | A                |
| 3301.13.00 | - - Of lemon                                                                         | 0         | A                |
| 3301.19.10 | - - - Of bergamot                                                                    | 0         | A                |
| 3301.19.20 | - - - Of lime                                                                        | 0         | A                |
| 3301.19.90 | - - - Other                                                                          | 0         | A                |
| 3301.24.00 | - - Of peppermint (Mentha piperita)                                                  | 0         | A                |
| 3301.25.00 | - - Of other mints                                                                   | 0         | A                |
| 3301.29.10 | - - - Of geranium                                                                    | 0         | A                |
| 3301.29.20 | - - - Of jasmine                                                                     | 0         | A                |
| 3301.29.30 | - - - Of lavender or of lavandin                                                     | 0         | A                |
| 3301.29.40 | - - - Of vetiver                                                                     | 0         | A                |
| 3301.29.90 | - - - Other                                                                          | 0         | A                |
| 3301.30.00 | - Resinoids                                                                          | 0         | A                |
| 3301.90.00 | - Other                                                                              | 0         | A                |
| 3302.10.10 | - - Of a kind used in the food industries                                            | 5         | C                |
| 3302.10.20 | - - Of a kind used in the drinks industries, whether or not containing ethyl alcohol | 0         | A                |
| 3302.90.10 | - - Of a kind used in the tobacco industry                                           | 0         | A                |
| 3302.90.20 | - - Of a kind used in the oral hygiene or dental industries                          | 0         | A                |
| 3302.90.90 | - - Other                                                                            | 5         | E                |
| 3303.00.00 | PERFUMES AND TOILET WATERS                                                           | 15        | E                |
| 3304.10.00 | - Lip make-up preparations                                                           | 15        | E                |
| 3304.20.00 | - Eye make-up preparations                                                           | 15        | E                |
| 3304.30.00 | - Manicure or pedicure preparations                                                  | 15        | E                |
| 3304.91.00 | - - Powders, whether or not compressed                                               | 15        | E                |
| 3304.99.00 | - - Other                                                                            | 15        | D                |
| 3305.10.00 | - Shampoos                                                                           | 15        | E                |

| SAC Code   | Description                                                                                                                                                        | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 3305.20.00 | - Preparations for permanent waving or straightening                                                                                                               | 15        | E                |
| 3305.30.00 | - Hair lacquers                                                                                                                                                    | 15        | E                |
| 3305.90.00 | - Other                                                                                                                                                            | 15        | G                |
| 3306.10.00 | - Dentifrices                                                                                                                                                      | 15        | E                |
| 3306.20.00 | - Yarn used to clean between the teeth (dental floss)                                                                                                              | 15        | A                |
| 3306.90.00 | - Other                                                                                                                                                            | 15        | E                |
| 3307.10.00 | - Pre-shave, shaving or aftershave preparations                                                                                                                    | 15        | E                |
| 3307.20.00 | - Personal deodorants and antiperspirants                                                                                                                          | 15        | E                |
| 3307.30.00 | - Perfumed bath salts and other bath preparations                                                                                                                  | 15        | E                |
| 3307.41.00 | - - "Agarbatti" and other odoriferous preparations which operate by burning                                                                                        | 15        | C                |
| 3307.49.00 | - - Other                                                                                                                                                          | 15        | G                |
| 3307.90.10 | - - Contact lens solutions or artificial eye solutions, including artificial tears                                                                                 | 5         | E                |
| 3307.90.90 | - - Other                                                                                                                                                          | 15        | E                |
| 3401.11.11 | - - - - Medicated, other than disinfectant                                                                                                                         | 5         | E                |
| 3401.11.19 | - - - - Other                                                                                                                                                      | 15        | X                |
| 3401.11.20 | - - - Organic surface-active products and preparations for use as soap                                                                                             | 10        | E                |
| 3401.11.30 | - - - Paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent                                                                    | 5         | E                |
| 3401.19.00 | - - Other                                                                                                                                                          | 15        | X                |
| 3401.20.10 | - - Liquid soap, medicated (other than disinfectant)                                                                                                               | 5         | C                |
| 3401.20.90 | - - Other                                                                                                                                                          | 15        | G                |
| 3401.30.00 | - Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap | 15        | G                |
| 3402.11.10 | - - - Water-soluble salts of alkylaryl sulphonic acids                                                                                                             | 10        | X                |
| 3402.11.90 | - - - Other                                                                                                                                                        | 0         | A                |
| 3402.12.00 | - - Cationic                                                                                                                                                       | 0         | A                |
| 3402.13.00 | - - Non-ionic                                                                                                                                                      | 0         | A                |
| 3402.19.00 | - - Other                                                                                                                                                          | 0         | A                |
| 3402.20.00 | - Preparations put up for retail sale                                                                                                                              | 15        | X                |
| 3402.90.11 | - - - Based on water-soluble salts of alkylaryl sulphonic acids or phosphoric esters                                                                               | 10        | E                |
| 3402.90.19 | - - - Other                                                                                                                                                        | 5         | G                |
| 3402.90.20 | - - Washing preparations and cleaning preparations                                                                                                                 | 15        | G                |
| 3403.11.00 | - - Preparations for the treatment of textile materials, leather, furskins or other materials                                                                      | 0         | A                |
| 3403.19.00 | - - Other                                                                                                                                                          | 0         | A                |
| 3403.91.10 | - - - Of a kind used for the oil or grease treatment of leather, with a basis of diethanolamines and oxidised or sulphonated oils                                  | 5         | C                |

| SAC Code   | Description                                                                                                                                                                                                                                                                                                      | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 3403.91.90 | - - - Other                                                                                                                                                                                                                                                                                                      | 0         | A                |
| 3403.99.00 | - - Other                                                                                                                                                                                                                                                                                                        | 0         | A                |
| 3404.20.00 | - Of poly(oxyethylene) (polyethylene glycol)                                                                                                                                                                                                                                                                     | 0         | A                |
| 3404.90.10 | - - Of chemically modified lignite                                                                                                                                                                                                                                                                               | 0         | A                |
| 3404.90.90 | - - Other                                                                                                                                                                                                                                                                                                        | 0         | A                |
| 3405.10.00 | - Polishes, creams and similar preparations for footwear or leather                                                                                                                                                                                                                                              | 15        | E                |
| 3405.20.00 | - Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork                                                                                                                                                                                                    | 15        | E                |
| 3405.30.00 | - Polishes (lustres) and similar preparations for coachwork, other than metal polishes                                                                                                                                                                                                                           | 15        | E                |
| 3405.40.00 | - Scouring pastes and powders and other scouring preparations                                                                                                                                                                                                                                                    | 15        | E                |
| 3405.90.10 | - - Waxes containing solvents or emulsified, not containing other added substances                                                                                                                                                                                                                               | 0         | A                |
| 3405.90.20 | - - Metal polishes, in containers of a net content of 1 kg or more                                                                                                                                                                                                                                               | 5         | A                |
| 3405.90.90 | - - Other                                                                                                                                                                                                                                                                                                        | 15        | E                |
| 3406.00.00 | CANDLES, TAPERS AND THE LIKE                                                                                                                                                                                                                                                                                     | 15        | E                |
| 3407.00.00 | 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 | 5         | A                |
| 3501.10.00 | - Casein                                                                                                                                                                                                                                                                                                         | 0         | A                |
| 3501.90.00 | - Other                                                                                                                                                                                                                                                                                                          | 5         | C                |
| 3502.11.00 | - - Dried                                                                                                                                                                                                                                                                                                        | 0         | A                |
| 3502.19.00 | - - Other                                                                                                                                                                                                                                                                                                        | 0         | A                |
| 3502.20.00 | - Milk albumin, including concentrates of two or more whey proteins                                                                                                                                                                                                                                              | 0         | A                |
| 3502.90.00 | - Other                                                                                                                                                                                                                                                                                                          | 0         | A                |
| 3503.00.10 | - Gelatin and derivatives thereof                                                                                                                                                                                                                                                                                | 0         | A                |
| 3503.00.90 | - Other                                                                                                                                                                                                                                                                                                          | 5         | C                |
| 3504.00.00 | PEPTONES AND THEIR DERIVATIVES; OTHER PROTEIN SUBSTANCES AND THEIR DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; HIDE POWDER, WHETHER OR NOT CHROMED                                                                                                                                                         | 0         | A                |
| 3505.10.10 | - - Dextrins                                                                                                                                                                                                                                                                                                     | 0         | A                |
| 3505.10.20 | - - Pregelatinised or esterified starch                                                                                                                                                                                                                                                                          | 0         | A                |
| 3505.10.90 | - - Other                                                                                                                                                                                                                                                                                                        | 5         | E                |

| SAC Code   | Description                                                                                                                                                   | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 3505.20.00 | - Glues                                                                                                                                                       | 10        | E                |
| 3506.10.00 | - Products of any kind suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg               | 15        | E                |
| 3506.91.10 | - - - Prepared thermoplastic adhesives based on polyamides or polyesters, with a melting point of between 180 °C and 240 °C                                   | 5         | C                |
| 3506.91.20 | - - - Thermoplastic adhesive based on styrene-butadiene copolymers and hydrocarbon resins with a melting temperature above 75 ° C                             | 0         | A                |
| 3506.91.90 | - - - Other                                                                                                                                                   | 15        | E                |
| 3506.99.00 | - - Other                                                                                                                                                     | 15        | E                |
| 3507.10.00 | - Rennet and concentrates thereof                                                                                                                             | 0         | A                |
| 3507.90.00 | - Other                                                                                                                                                       | 0         | A                |
| 3601.00.00 | PROPELLENT POWDERS                                                                                                                                            | 0         | A                |
| 3602.00.10 | - Based on ammonium nitrate                                                                                                                                   | 15        | A                |
| 3602.00.90 | - Other                                                                                                                                                       | 10        | A                |
| 3603.00.00 | SAFETY FUSES; DETONATING FUSES; PERCUSSION OR DETONATING CAPS; IGNITERS; ELECTRIC DETONATORS                                                                  | 0         | A                |
| 3604.10.00 | - Fireworks                                                                                                                                                   | 15        | A                |
| 3604.90.00 | - Other                                                                                                                                                       | 15        | A                |
| 3605.00.00 | MATCHES, OTHER THAN PYROTECHNIC ARTICLES OF HEADING 36.04                                                                                                     | 15        | G                |
| 3606.10.00 | - Liquid or liquefied-gas fuels in containers of the kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm3 | 15        | A                |
| 3606.90.10 | - - Ferro-cerium and other pyrophoric alloys                                                                                                                  | 5         | A                |
| 3606.90.90 | - - Other                                                                                                                                                     | 15        | A                |
| 3701.10.00 | - For X-ray                                                                                                                                                   | 0         | A                |
| 3701.20.00 | - Instant print film                                                                                                                                          | 10        | A                |
| 3701.30.10 | - - Photomechanical process plates of the type used in photolithography, heliography, photoengraving, etc.                                                    | 0         | A                |
| 3701.30.90 | - - Other                                                                                                                                                     | 10        | A                |
| 3701.91.00 | - - For colour photography (polychrome)                                                                                                                       | 10        | A                |
| 3701.99.00 | - - Other                                                                                                                                                     | 10        | A                |
| 3702.10.00 | - For X-ray                                                                                                                                                   | 0         | A                |
| 3702.31.10 | - - - Instant print film                                                                                                                                      | 10        | A                |
| 3702.31.90 | - - - Other                                                                                                                                                   | 10        | A                |
| 3702.32.10 | - - - Instant print film                                                                                                                                      | 10        | A                |
| 3702.32.90 | - - - Other                                                                                                                                                   | 10        | A                |
| 3702.39.10 | - - - Instant print film                                                                                                                                      | 10        | A                |
| 3702.39.90 | - - - Other                                                                                                                                                   | 10        | A                |

| SAC Code   | Description                                                                                                      | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 3702.41.10 | - - - Instant print film                                                                                         | 10        | A                |
| 3702.41.90 | - - - Other                                                                                                      | 10        | A                |
| 3702.42.10 | - - - Instant print film                                                                                         | 10        | A                |
| 3702.42.90 | - - - Other                                                                                                      | 10        | A                |
| 3702.43.10 | - - - Instant print film                                                                                         | 10        | A                |
| 3702.43.90 | - - - Other                                                                                                      | 10        | A                |
| 3702.44.10 | - - - Instant print film                                                                                         | 10        | A                |
| 3702.44.90 | - - - Other                                                                                                      | 10        | A                |
| 3702.52.10 | - - - Of a length not exceeding 14 m                                                                             | 10        | A                |
| 3702.52.20 | - - - Of a length exceeding 14 m                                                                                 | 10        | A                |
| 3702.53.00 | - - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides            | 10        | A                |
| 3702.54.00 | - - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides | 10        | A                |
| 3702.55.00 | - - Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m                            | 10        | A                |
| 3702.56.00 | - - Of a width exceeding 35 mm                                                                                   | 10        | A                |
| 3702.96.00 | - - Of a width not exceeding 35 mm and of a length not exceeding 30 m                                            | 10        | A                |
| 3702.97.00 | - - Of a width not exceeding 35 mm and of a length exceeding 30 m                                                | 10        | A                |
| 3702.98.00 | - - Of a width exceeding 35 mm                                                                                   | 10        | A                |
| 3703.10.00 | - In rolls of a width exceeding 610 mm                                                                           | 10        | A                |
| 3703.20.00 | - Other, for colour photography (polychrome)                                                                     | 0         | A                |
| 3703.90.10 | - - Heliographic paper, for monochrome photography                                                               | 10        | A                |
| 3703.90.90 | - - Other                                                                                                        | 10        | A                |
| 3704.00.00 | Photographic plates, film, paper, paperboard and textiles, exposed but not developed                             | 10        | A                |
| 3705.10.00 | - For offset reproduction                                                                                        | 10        | A                |
| 3705.90.10 | - - Microfilm                                                                                                    | 10        | A                |
| 3705.90.90 | - - Other                                                                                                        | 10        | A                |
| 3706.10.00 | - Of a width of 35 mm or more                                                                                    | 5         | A                |
| 3706.90.00 | - Other                                                                                                          | 5         | A                |
| 3707.10.00 | - Sensitising emulsions                                                                                          | 0         | A                |
| 3707.90.00 | - Other                                                                                                          | 0         | A                |
| 3801.10.00 | - Artificial graphite                                                                                            | 0         | A                |
| 3801.20.00 | - Colloidal or semi-colloidal graphite                                                                           | 0         | A                |
| 3801.30.00 | - Carbonaceous pastes for electrodes and similar pastes for furnace linings                                      | 0         | A                |
| 3801.90.00 | - Other                                                                                                          | 0         | A                |
| 3802.10.00 | - Activated carbon                                                                                               | 0         | A                |

| SAC Code   | Description                                                                                                                                                                          | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 3802.90.00 | - Other                                                                                                                                                                              | 0         | A                |
| 3803.00.00 | TALL OIL, WHETHER OR NOT REFINED                                                                                                                                                     | 0         | A                |
| 3804.00.00 | 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 | 0         | A                |
| 3805.10.00 | - Gum, wood or sulphate turpentine oils (sulphate turpentine)                                                                                                                        | 5         | C                |
| 3805.90.10 | - - Pine oil                                                                                                                                                                         | 5         | C                |
| 3805.90.90 | - - Other                                                                                                                                                                            | 5         | C                |
| 3806.10.00 | - Rosin and resin acids                                                                                                                                                              | 5         | C                |
| 3806.20.00 | - Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts                                                                        | 5         | C                |
| 3806.30.00 | - Ester gums                                                                                                                                                                         | 0         | A                |
| 3806.90.00 | - Other                                                                                                                                                                              | 5         | C                |
| 3807.00.00 | 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                      | 0         | A                |
| 3808.50.11 | - - - In articles such as tablets and candles, that act due to combustion, and fly-papers                                                                                            | 10        | E                |
| 3808.50.12 | - - - Containing DDT, aldrin, dieldrin, toxaphene, chlordimeform, chlordane, heptachlor                                                                                              | 5         | E                |
| 3808.50.13 | - - - Containing binapacryl, 1,2-dibromoethane, ethylene dichloride, parathion                                                                                                       | 5         | E                |
| 3808.50.14 | - - - Containing lindane, mercury compounds, fluoroacetamide, pentachlorophenol, monocrotophos, phosphamidon                                                                         | 5         | E                |
| 3808.50.15 | - - - Based on methamidophos and methyl parathion                                                                                                                                    | 5         | E                |
| 3808.50.16 | - - - Cyclohexane, 1,2,3,4,5,6 hexachloro (HCH)                                                                                                                                      | 5         | E                |
| 3808.50.19 | - - - Other                                                                                                                                                                          | 5         | G                |
| 3808.50.21 | - - - With a base of chromated copper arsenate, of the kind used for preserving wood, in containers of a net content of 125 kg or more                                               | 0         | A                |
| 3808.50.22 | - - - Containing hexachlorobenzene, pentachlorophenol, binapacryl, oxides of mercury                                                                                                 | 5         | E                |
| 3808.50.23 | - - - Containing captafol                                                                                                                                                            | 5         | E                |
| 3808.50.29 | - - - Other                                                                                                                                                                          | 5         | G                |
| 3808.50.31 | - - - Containing dinoseb (ISO)                                                                                                                                                       | 5         | E                |
| 3808.50.32 | - - - Containing 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic                                                                                                                         | 5         | E                |
| 3808.50.39 | - - - Other                                                                                                                                                                          | 5         | E                |
| 3808.50.40 | - - Disinfectants                                                                                                                                                                    | 15        | E                |
| 3808.50.51 | - - - Containing fluoroacetamide                                                                                                                                                     | 10        | E                |

| SAC Code   | Description                                                                                                                                    | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 3808.50.59 | - - - Other                                                                                                                                    | 10        | E                |
| 3808.50.92 | - - - Containing chlorobenzilate, phosphamidon                                                                                                 | 5         | X                |
| 3808.50.93 | - - - Dry powder formulations with a mixture containing mainly: benomyl (CAS 17804-35-2), carbofuran (CAS 1563-66-2) and thiram (CAS 137-26-8) | 5         | X                |
| 3808.50.99 | - - - Other                                                                                                                                    | 5         | X                |
| 3808.91.10 | - - - In articles such as tablets and candles, that act due to combustion, and fly-papers                                                      | 10        | E                |
| 3808.91.20 | - - - Containing endrin                                                                                                                        | 5         | E                |
| 3808.91.31 | - - - - Containing chloropicrin at a rate not less than 30% by weight                                                                          | 5         | E                |
| 3808.91.39 | - - - - Other                                                                                                                                  | 5         | E                |
| 3808.91.40 | - - - - Containing chloropicrin at a rate not less than 30% by weight other than those referred to in subdivision 3808.91.31                   | 5         | E                |
| 3808.91.50 | - - - - Mirex or declordano                                                                                                                    | 5         | E                |
| 3808.91.90 | - - - Other                                                                                                                                    | 5         | G                |
| 3808.92.10 | - - - With a base of chromated copper arsenate, of the kind used for preserving wood, in containers of a net content of 125 kg or more         | 0         | A                |
| 3808.92.90 | - - - Other                                                                                                                                    | 5         | G                |
| 3808.93.00 | - - Herbicides, anti-sprouting products and plant-growth regulators                                                                            | 5         | X                |
| 3808.94.10 | - - - Based on pine oil and quaternary ammonium surface-active agents                                                                          | 15        | E                |
| 3808.94.90 | - - - Other                                                                                                                                    | 15        | G                |
| 3808.99.10 | - - - Rodenticides                                                                                                                             | 10        | E                |
| 3808.99.21 | - - - - Containing chloropicrin at a rate not less than 30% by weight                                                                          | 5         | E                |
| 3808.99.29 | - - - - Other                                                                                                                                  | 5         | E                |
| 3808.99.30 | - - - - Containing chloropicrin at a rate not less than 30% by weight other than those referred to in tariff subdivision 3808.99.21            | 5         | E                |
| 3808.99.90 | - - - Other                                                                                                                                    | 5         | E                |
| 3809.10.00 | - With a basis of amylaceous substances                                                                                                        | 5         | C                |
| 3809.91.00 | - - Of a kind used in the textile or like industries                                                                                           | 5         | C                |
| 3809.92.00 | - - Of a kind used in the paper or like industries                                                                                             | 5         | C                |
| 3809.93.00 | - - Of a kind used in the leather or like industries                                                                                           | 5         | C                |
| 3810.10.00 | - Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials           | 0         | A                |
| 3810.90.00 | - Other                                                                                                                                        | 0         | A                |
| 3811.11.00 | - - Based on lead compounds                                                                                                                    | 5         | A                |
| 3811.19.00 | - - Other                                                                                                                                      | 5         | C                |

| SAC Code   | Description                                                                                                                                                                                     | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 3811.21.10 | - - - Containing 30 % or more but not more than 40 % of such oils                                                                                                                               | 0         | A                |
| 3811.21.90 | - - - Other                                                                                                                                                                                     | 0         | A                |
| 3811.29.00 | - - Other                                                                                                                                                                                       | 0         | A                |
| 3811.90.00 | - Other                                                                                                                                                                                         | 5         | C                |
| 3812.10.00 | - Prepared rubber accelerators                                                                                                                                                                  | 0         | A                |
| 3812.20.00 | - Compound plasticisers for rubber or plastics                                                                                                                                                  | 5         | C                |
| 3812.30.10 | - - For rubber                                                                                                                                                                                  | 0         | A                |
| 3812.30.21 | - - - Stabilisers for poly(vinyl chloride) (PVC) based on organic salts of heavy metals                                                                                                         | 0         | A                |
| 3812.30.29 | - - - Other                                                                                                                                                                                     | 0         | A                |
| 3813.00.00 | PREPARATIONS AND CHARGES FOR FIRE-EXTINGUISHERS; CHARGED FIRE-EXTINGUISHING GRENADES                                                                                                            | 0         | A                |
| 3814.00.10 | - Solvents and thinners                                                                                                                                                                         | 5         | C                |
| 3814.00.90 | - Other                                                                                                                                                                                         | 0         | A                |
| 3815.11.00 | - - With nickel or nickel compounds as the active substance                                                                                                                                     | 0         | A                |
| 3815.12.00 | - - With precious metal or precious metal compounds as the active substance                                                                                                                     | 0         | A                |
| 3815.19.00 | - - Other                                                                                                                                                                                       | 0         | A                |
| 3815.90.10 | - - Catalysts based on methyl ethyl ketone peroxide or organo-cobalt compounds                                                                                                                  | 10        | E                |
| 3815.90.90 | - - Other                                                                                                                                                                                       | 0         | A                |
| 3816.00.00 | REFRACTORY CEMENTS, MORTARS, CONCRETES AND SIMILAR COMPOSITIONS, OTHER THAN PRODUCTS OF HEADING 38.01                                                                                           | 0         | A                |
| 3817.00.10 | - Mixed alkylbenzenes                                                                                                                                                                           | 0         | A                |
| 3817.00.20 | - Mixed alkylnaphthalenes                                                                                                                                                                       | 0         | A                |
| 3818.00.00 | CHEMICAL ELEMENTS DOPED FOR USE IN ELECTRONICS, IN THE FORM OF DISCS, WAFERS OR SIMILAR FORMS; Chemical Compounds Doped For Use In Electronics                                                  | 0         | A                |
| 3819.00.00 | Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals | 10        | E                |
| 3820.00.00 | ANTI-FREEZING PREPARATIONS AND PREPARED DE-ICING FLUIDS                                                                                                                                         | 5         | C                |
| 3821.00.10 | - Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like)                                                                                 | 0         | A                |
| 3821.00.20 | - Prepared culture media for the development or maintenance of plant, human or animal cells                                                                                                     | 10        | C                |



| SAC Code   | Description                                                                                                                                                                                       | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 3822.00.00 | DIAGNOSTIC OR LABORATORY REAGENTS ON A BACKING, PREPARED DIAGNOSTIC OR LABORATORY REAGENTS WHETHER OR NOT ON A BACKING, OTHER THAN THOSE OF HEADING 30.02 OR 30.06; CERTIFIED REFERENCE MATERIALS | 0         | A                |
| 3823.11.00 | - - Stearic acid                                                                                                                                                                                  | 0         | A                |
| 3823.12.00 | - - Oleic acid                                                                                                                                                                                    | 0         | A                |
| 3823.13.00 | - -Tall oil fatty acids                                                                                                                                                                           | 0         | A                |
| 3823.19.00 | - - Other                                                                                                                                                                                         | 0         | A                |
| 3823.70.00 | - Industrial fatty alcohols                                                                                                                                                                       | 0         | A                |
| 3824.10.10 | - - Based on natural resinous products                                                                                                                                                            | 0         | A                |
| 3824.10.90 | - - Other                                                                                                                                                                                         | 0         | A                |
| 3824.30.00 | - Non-agglomerated metal carbides mixed together or with metallic binders                                                                                                                         | 0         | A                |
| 3824.40.00 | - Prepared additives for cements, mortars or concretes                                                                                                                                            | 0         | A                |
| 3824.50.00 | - Non-refractory mortars and concretes                                                                                                                                                            | 0         | A                |
| 3824.60.00 | - Sorbitol other than that of subheading 2905.44                                                                                                                                                  | 0         | A                |
| 3824.71.00 | - - Containing chlorofluorocarbons (CFC), whether or not containing hydrochlorofluorocarbons (HCFC), perfluorocarbons (PFC) or hydrofluorocarbons (HFC)                                           | 0         | A                |
| 3824.72.00 | - - Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes                                                                                                     | 0         | A                |
| 3824.73.00 | - - Containing hydrobromofluorocarbons (HBFC)                                                                                                                                                     | 0         | A                |
| 3824.74.00 | - - Containing hydrochlorofluorocarbons (HCFC), whether or not containing perfluorocarbons (PFC) or hydrofluorocarbons (HFC), but not containing chlorofluorocarbons (CFC)                        | 0         | A                |
| 3824.75.00 | - - Containing carbon tetrachloride                                                                                                                                                               | 10        | C                |
| 3824.76.00 | - - Containing 1,1,1-trichloroethane (methylchloroform)                                                                                                                                           | 10        | C                |
| 3824.77.00 | - - Containing bromomethane (methyl bromide) or bromochloromethane                                                                                                                                | 0         | A                |
| 3824.78.00 | - - Containing perfluorocarbons (PFC) or hydrofluorocarbons (HFC), but not containing chlorofluorocarbons (CFC) or hydrochlorofluorocarbons (HCFC)                                                | 0         | A                |
| 3824.79.00 | - - Other                                                                                                                                                                                         | 0         | A                |
| 3824.81.00 | - - Containing oxirane (ethylene oxide)                                                                                                                                                           | 10        | C                |
| 3824.82.00 | - - Containing polychlorinated biphenyls (PCB), polychlorinated terphenyls (PCT) or polybrominated biphenyls (PBB)                                                                                | 10        | C                |
| 3824.83.00 | - - Containing tris (2,3-dibromopropyl) phosphate                                                                                                                                                 | 10        | C                |
| 3824.90.10 | - - Preparations for rubber or plastics, not elsewhere specified or included                                                                                                                      | 0         | A                |

| SAC Code   | Description                                                                                                                                              | Base Rate | Staging Category |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 3824.90.20 | - - Gelling agents, hardeners, anti-peeling agents and other preparations for paint and varnish, not elsewhere specified or included                     | 0         | A                |
| 3824.90.30 | - - Preparations of the kind used in the manufactures of inks and other preparations used in printing, not elsewhere specified or included               | 0         | A                |
| 3824.90.40 | - - Additives and other preparations for electrolytic baths for electro-deposition on metal strips                                                       | 0         | A                |
| 3824.90.51 | - - - Of alkylbenzene sulphonic acids and their derivatives                                                                                              | 10        | X                |
| 3824.90.59 | - - - Other                                                                                                                                              | 10        | E                |
| 3824.90.60 | - - Other inorganic preparations, including mixtures of trace elements                                                                                   | 0         | A                |
| 3824.90.70 | - - Fluids with a basis of diphenyl for use as refrigerants                                                                                              | 0         | A                |
| 3824.90.80 | - - Articles producing a lighting effect for signalling and safety purposes                                                                              | 0         | A                |
| 3824.90.91 | - - - Naphthenic acids, their water-insoluble salts and their esters                                                                                     | 0         | A                |
| 3824.90.92 | - - With a basis of ethylenebisdithiocarbamate manganese complex with zinc ion, with a concentration greater than or equal to 85%                        | 0         | A                |
| 3824.90.99 | - - - Other                                                                                                                                              | 10        | E                |
| 3825.10.00 | - Municipal waste                                                                                                                                        | 10        | C                |
| 3825.20.00 | - Sewage sludge                                                                                                                                          | 10        | C                |
| 3825.30.00 | - Clinical waste                                                                                                                                         | 10        | C                |
| 3825.41.00 | - - Halogenated                                                                                                                                          | 10        | C                |
| 3825.49.00 | - - Other                                                                                                                                                | 10        | C                |
| 3825.50.00 | - Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids                                                                | 10        | C                |
| 3825.61.00 | - - Mainly containing organic constituents                                                                                                               | 10        | C                |
| 3825.69.00 | - - Other                                                                                                                                                | 10        | C                |
| 3825.90.00 | - Other                                                                                                                                                  | 10        | C                |
| 3826.00.00 | BIODIESEL AND MIXTURES THEREOF, NOT CONTAINING OR CONTAINING LESS THAN 70 PERCENT BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MATERIALS | 10        | E                |
| 3901.10.00 | - Polyethylene having a specific gravity of less than 0.94                                                                                               | 0         | A                |
| 3901.20.00 | - Polyethylene having a specific gravity of 0.94 or more                                                                                                 | 0         | A                |
| 3901.30.00 | - Ethylene-vinyl acetate copolymers                                                                                                                      | 0         | A                |
| 3901.90.00 | - Other                                                                                                                                                  | 0         | A                |
| 3902.10.00 | - Polypropylene                                                                                                                                          | 0         | A                |
| 3902.20.00 | - Polyisobutylene                                                                                                                                        | 0         | A                |
| 3902.30.00 | - Propylene copolymers                                                                                                                                   | 0         | A                |

| SAC Code   | Description                                                                                                  | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 3902.90.00 | - Other                                                                                                      | 0         | A                |
| 3903.11.00 | - - Expansible                                                                                               | 0         | A                |
| 3903.19.00 | - - Other                                                                                                    | 0         | A                |
| 3903.20.00 | - Styrene-acrylonitrile (SAN) copolymers                                                                     | 0         | A                |
| 3903.30.00 | - Acrylonitrile-butadiene-styrene (ABS) copolymers                                                           | 0         | A                |
| 3903.90.00 | - Other                                                                                                      | 0         | A                |
| 3904.10.00 | - Poly(vinyl chloride), not mixed with any other substances                                                  | 0         | A                |
| 3904.21.10 | - - - Granules, flakes, lumps and powders of poly(vinyl chloride) (PVC) (known commercially as PVC compound) | 5         | X                |
| 3904.21.20 | - - - In other primary forms, food or pharmaceutical grade                                                   | 5         | X                |
| 3904.21.90 | - - - Other                                                                                                  | 0         | A                |
| 3904.22.10 | - - - Granules, flakes, lumps and powders of poly(vinyl chloride) (PVC) (known commercially as PVC compound) | 5         | X                |
| 3904.22.90 | - - - Other                                                                                                  | 0         | A                |
| 3904.30.00 | - Vinyl chloride-vinyl acetate copolymers                                                                    | 0         | A                |
| 3904.40.00 | - Other vinyl chloride copolymers                                                                            | 0         | A                |
| 3904.50.00 | - Vinylidene chloride polymers                                                                               | 0         | A                |
| 3904.61.00 | - - Polytetrafluoroethylene                                                                                  | 0         | A                |
| 3904.69.00 | - - Other                                                                                                    | 0         | A                |
| 3904.90.00 | - Other                                                                                                      | 0         | A                |
| 3905.12.00 | - - In aqueous dispersion                                                                                    | 0         | A                |
| 3905.19.00 | - - Other                                                                                                    | 0         | A                |
| 3905.21.00 | - - In aqueous dispersion                                                                                    | 0         | A                |
| 3905.29.00 | - - Other                                                                                                    | 0         | A                |
| 3905.30.00 | - Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups                                 | 0         | A                |
| 3905.91.00 | - - Copolymers                                                                                               | 0         | A                |
| 3905.99.00 | - - Other                                                                                                    | 0         | A                |
| 3906.10.00 | - Poly(methyl methacrylate)                                                                                  | 0         | A                |
| 3906.90.00 | - Other                                                                                                      | 0         | A                |
| 3907.10.00 | - Polyacetals                                                                                                | 0         | A                |
| 3907.20.00 | - Other polyethers                                                                                           | 0         | A                |
| 3907.30.00 | - Epoxide resins                                                                                             | 0         | A                |
| 3907.40.00 | - Polycarbonates                                                                                             | 0         | A                |
| 3907.50.10 | - - Containing drying oils or palm oil                                                                       | 5         | X                |
| 3907.50.90 | - - Other                                                                                                    | 0         | A                |
| 3907.60.00 | - Poly(ethylene terephthalate)                                                                               | 0         | A                |
| 3907.70.00 | - Poly(lactic acid)                                                                                          | 0         | A                |

| SAC Code   | Description                                                                       | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------------------|-----------|------------------|
| 3907.91.20 | - - - Isophthalic                                                                 | 0         | A                |
| 3907.91.80 | - - - Other                                                                       | 5         | A                |
| 3907.99.10 | - - - In solution in styrene                                                      | 5         | A                |
| 3907.99.90 | - - - Other                                                                       | 0         | A                |
| 3908.10.00 | - Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12                               | 0         | A                |
| 3908.90.00 | - Other                                                                           | 0         | A                |
| 3909.10.00 | - Urea resins; thiourea resins                                                    | 0         | A                |
| 3909.20.00 | - Melamine resins                                                                 | 0         | A                |
| 3909.30.00 | - Other amino-resins                                                              | 0         | A                |
| 3909.40.00 | - Phenolic resins                                                                 | 0         | A                |
| 3909.50.00 | - Polyurethanes                                                                   | 0         | A                |
| 3910.00.00 | SILICONES IN PRIMARY FORMS                                                        | 0         | A                |
| 3911.10.00 | - Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes | 0         | A                |
| 3911.90.00 | - Other                                                                           | 0         | A                |
| 3912.11.00 | - - Non-plasticised                                                               | 0         | A                |
| 3912.12.00 | - - Plasticised                                                                   | 0         | A                |
| 3912.20.00 | - Cellulose nitrates (including collodions)                                       | 0         | A                |
| 3912.31.00 | - - Carboxymethylcellulose and its salts                                          | 0         | A                |
| 3912.39.00 | - - Other                                                                         | 0         | A                |
| 3912.90.00 | - Other                                                                           | 0         | A                |
| 3913.10.00 | - Alginic acid, its salts and esters                                              | 0         | A                |
| 3913.90.00 | - Other                                                                           | 0         | A                |
| 3914.00.00 | ION-EXCHANGERS BASED ON POLYMERS OF HEADINGS 39.01 TO 39.13, IN PRIMARY FORMS     | 0         | A                |
| 3915.10.00 | - Of polymers of ethylene                                                         | 0         | A                |
| 3915.20.00 | - Of polymers of styrene                                                          | 0         | A                |
| 3915.30.00 | - Of polymers of vinyl chloride                                                   | 0         | A                |
| 3915.90.00 | - Of other plastics                                                               | 0         | A                |
| 3916.10.10 | - - Monofilaments                                                                 | 5         | A                |
| 3916.10.90 | - - Other                                                                         | 0         | A                |
| 3916.20.10 | - - Monofilaments                                                                 | 5         | E                |
| 3916.20.90 | - - Other                                                                         | 0         | A                |
| 3916.90.11 | - - - Of nylon                                                                    | 0         | A                |
| 3916.90.19 | - - - Other                                                                       | 5         | E                |
| 3916.90.90 | - - Other                                                                         | 0         | A                |
| 3917.10.00 | - Artificial guts of hardened protein or of cellulosic plastics                   | 0         | A                |
| 3917.21.00 | - - Of polymers of ethylene                                                       | 5         | X                |
| 3917.22.00 | - - Of polymers of propylene                                                      | 5         | G                |

| SAC Code   | Description                                                                                                                                                                                                                                    | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 3917.23.10 | - - - Tubes, pipes and hoses of poly(vinyl chloride) (PVC) of an external diameter exceeding 26 mm but not exceeding 400 mm                                                                                                                    | 15        | X                |
| 3917.23.20 | - - - Tubes, pipes and hoses of poly(vinyl chloride) (PVC) or of chlorinated poly(vinyl chloride) (C-PVC) of an external diameter not exceeding 26 mm                                                                                          | 15        | X                |
| 3917.23.30 | - - - Tubes, pipes and hoses of poly(vinyl chloride) (PVC) or of chlorinated poly(vinyl chloride) (C-PVC), whether or not metallized, of an external diameter of less than 40 mm, with or without fittings, for emptying sinks and wash basins | 15        | G                |
| 3917.23.90 | - - - Other                                                                                                                                                                                                                                    | 5         | X                |
| 3917.29.10 | - - - Tubes of epoxy resins reinforced with glass fiber, of the kind used for conducting hydrocarbons, subterraneously                                                                                                                         | 0         | A                |
| 3917.29.90 | - - - Other                                                                                                                                                                                                                                    | 5         | G                |
| 3917.31.00 | - - Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa                                                                                                                                                               | 5         | G                |
| 3917.32.11 | - - - With a strip fitted with emitters or drippers for a drip irrigation system                                                                                                                                                               | 0         | A                |
| 3917.32.19 | - - - - Other                                                                                                                                                                                                                                  | 15        | G                |
| 3917.32.30 | - - - Flexible tubes, pipes and hoses, corrugated                                                                                                                                                                                              | 5         | G                |
| 3917.32.40 | - - - Hoses of poly(vinyl chloride) (PVC) of an external diameter of 12.5 mm or more but no more than 51 mm                                                                                                                                    | 15        | G                |
| 3917.32.50 | - - - Tubular casings of poly(vinylidene chloride) (PVDC), printed                                                                                                                                                                             | 0         | A                |
| 3917.32.90 | - - - Other                                                                                                                                                                                                                                    | 5         | X                |
| 3917.33.20 | - - - Hoses of polyethylene or of poly(vinyl chloride) (PVC) of an external diameter of 12.5 mm or more but no more than 51 mm                                                                                                                 | 15        | H                |
| 3917.33.90 | - - - Other                                                                                                                                                                                                                                    | 5         | H                |
| 3917.39.20 | - - - Flexible tubes, pipes and hoses, corrugated                                                                                                                                                                                              | 5         | H                |
| 3917.39.90 | - - - Other                                                                                                                                                                                                                                    | 5         | G                |
| 3917.40.10 | - - - Of poly(vinyl chloride) (PVC), of an external diameter not exceeding 110 mm                                                                                                                                                              | 15        | X                |
| 3917.40.20 | - - Other, of the kind used for drip-irrigation system tubes, pipes and hoses as specified in tariff subdivision 3917.32.11                                                                                                                    | 0         | A                |
| 3917.40.30 | - - Of epoxy resins reinforced with glass fiber, of the kind used in the tubes classified under tariff subdivision 3917.29.10                                                                                                                  | 0         | A                |
| 3917.40.90 | - - Other                                                                                                                                                                                                                                      | 5         | G                |
| 3918.10.00 | - Of polymers of vinyl chloride                                                                                                                                                                                                                | 10        | X                |
| 3918.90.00 | - Of other plastics                                                                                                                                                                                                                            | 10        | H                |
| 3919.10.10 | - - Of a width not exceeding 10 cm                                                                                                                                                                                                             | 10        | I                |
| 3919.10.90 | - - Other                                                                                                                                                                                                                                      | 5         | I                |

| SAC Code   | Description                                                                                        | Base Rate | Staging Category |
|------------|----------------------------------------------------------------------------------------------------|-----------|------------------|
| 3919.90.00 | - Other                                                                                            | 0         | A                |
| 3920.10.11 | - - - High density, twist type                                                                     | 0         | A                |
| 3920.10.19 | - - - Other                                                                                        | 10        | X                |
| 3920.10.20 | - - Of ethylene acetate-vinyl copolymers, of a thickness of 2 mm or more but no greater than 50 mm | 10        | I                |
| 3920.10.91 | - - - Flexible, of a thickness not exceeding 0.10 mm, neither printed nor metallized               | 0         | A                |
| 3920.10.99 | - - - Other                                                                                        | 5         | I                |
| 3920.20.13 | - - - Laminated, reinforced or even combined with other polymers, metallized or not                | 5         | X                |
| 3920.20.14 | - - - Other, metallized                                                                            | 0         | A                |
| 3920.20.19 | - - - Other                                                                                        | 0         | A                |
| 3920.20.21 | - - - Metallized                                                                                   | 10        | X                |
| 3920.20.29 | - - - Other                                                                                        | 10        | X                |
| 3920.20.90 | - - Other                                                                                          | 0         | A                |
| 3920.30.11 | - - - Sheets or plates                                                                             | 10        | X                |
| 3920.30.19 | - - - Other                                                                                        | 5         | G                |
| 3920.30.20 | - - Printed                                                                                        | 10        | X                |
| 3920.43.11 | - - - - Of a thickness exceeding 400 microns                                                       | 10        | H                |
| 3920.43.19 | - - - - Other                                                                                      | 10        | H                |
| 3920.43.20 | - - - - Flexible, of a thickness exceeding 400 microns                                             | 0         | A                |
| 3920.43.31 | - - - - Stratified, reinforced or combined with other polymers, neither printed nor metallized     | 5         | G                |
| 3920.43.32 | - - - - Not printed, metallized                                                                    | 5         | G                |
| 3920.43.33 | - - - - Printed, not metallized                                                                    | 10        | I                |
| 3920.43.34 | - - - - Printed, metallized                                                                        | 10        | I                |
| 3920.43.39 | - - - - Other                                                                                      | 0         | A                |
| 3920.49.11 | - - - - Of a thickness exceeding 400 microns                                                       | 10        | X                |
| 3920.49.19 | - - - - Other                                                                                      | 10        | G                |
| 3920.49.20 | - - - Flexible, of a thickness exceeding 400 microns                                               | 0         | A                |
| 3920.49.31 | - - - - Laminates, reinforced or intermixed with other polymers, neither printed nor metallized    | 5         | G                |
| 3920.49.32 | - - - - Not printed, metallized                                                                    | 5         | G                |
| 3920.49.33 | - - - - Printed, not metallized                                                                    | 10        | X                |
| 3920.49.34 | - - - - Printed, metallized                                                                        | 10        | X                |
| 3920.49.39 | - - - - Other                                                                                      | 0         | A                |
| 3920.51.10 | - - - Of a thickness of 1 mm or more but not exceeding 40 mm                                       | 0         | A                |
| 3920.51.90 | - - - Other                                                                                        | 5         | A                |
| 3920.59.00 | - - Other                                                                                          | 5         | A                |
| 3920.61.00 | - - Of polycarbonates                                                                              | 5         | A                |

| SAC Code   | Description                                                                                                           | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 3920.62.13 | - - - - Laminated, reinforced or even combined with other polymers, metallized or not                                 | 5         | H                |
| 3920.62.14 | - - - - Other, metallized                                                                                             | 0         | A                |
| 3920.62.19 | - - - - Other                                                                                                         | 0         | A                |
| 3920.62.21 | - - - - Metallized                                                                                                    | 10        | I                |
| 3920.62.29 | - - - - Other                                                                                                         | 10        | I                |
| 3920.62.90 | - - - Other                                                                                                           | 0         | A                |
| 3920.63.00 | - - Of unsaturated polyesters                                                                                         | 0         | A                |
| 3920.69.00 | - - Of other polyesters                                                                                               | 0         | A                |
| 3920.71.11 | - - - - Stratified, reinforced or combined with other polymers, not metallized                                        | 5         | G                |
| 3920.71.12 | - - - - Metallized                                                                                                    | 5         | G                |
| 3920.71.19 | - - - - Other                                                                                                         | 0         | A                |
| 3920.71.21 | - - - - Metallized                                                                                                    | 10        | I                |
| 3920.71.29 | - - - - Other                                                                                                         | 10        | I                |
| 3920.73.00 | - - Of cellulose acetate                                                                                              | 0         | A                |
| 3920.79.10 | - - - Of vulcanized fiber                                                                                             | 0         | A                |
| 3920.79.90 | - - - Other                                                                                                           | 0         | A                |
| 3920.91.00 | - - Of poly(vinyl butyral)                                                                                            | 5         | A                |
| 3920.92.13 | - - - - Stratified, reinforced or combined with other polymers, neither printed nor metallized                        | 5         | G                |
| 3920.92.14 | - - - - Not printed, metallized                                                                                       | 5         | G                |
| 3920.92.15 | - - - - Printed, not metallized                                                                                       | 10        | I                |
| 3920.92.16 | - - - - Printed, metallized                                                                                           | 10        | I                |
| 3920.92.19 | - - - - Other                                                                                                         | 0         | A                |
| 3920.92.20 | - - - Rigid                                                                                                           | 5         | G                |
| 3920.93.00 | - - Of amino-resins                                                                                                   | 5         | G                |
| 3920.94.00 | - - Of phenolic resins                                                                                                | 5         | A                |
| 3920.99.00 | - - Of other plastics                                                                                                 | 0         | A                |
| 3921.11.00 | - - Of polymers of styrene                                                                                            | 5         | A                |
| 3921.12.00 | - - Of polymers of vinyl chloride                                                                                     | 10        | A                |
| 3921.13.00 | - - Of polyurethanes                                                                                                  | 5         | A                |
| 3921.14.00 | - - Of regenerated cellulose                                                                                          | 0         | A                |
| 3921.19.10 | - - - Of polyethylene, of the kind used in the manufacture of separators for electrical accumulators, put up in rolls | 0         | A                |
| 3921.19.90 | - - - Other                                                                                                           | 5         | H                |
| 3921.90.10 | - - Rigid, reinforced or with reinforcing net                                                                         | 5         | A                |
| 3921.90.20 | - - With a basis of layers of paper, impregnated with melamine or phenolic resins (formica type)                      | 0         | A                |
| 3921.90.30 | - - Fabrics coated on both sides with or completely enveloped in poly(vinyl chloride) (PVC)                           | 10        | A                |

| SAC Code   | Description                                                                                                                                                                          | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 3921.90.41 | - - - Neither printed nor metallized                                                                                                                                                 | 5         | I                |
| 3921.90.42 | - - - Not printed, metallized                                                                                                                                                        | 5         | I                |
| 3921.90.43 | - - - Printed, not metallized                                                                                                                                                        | 10        | I                |
| 3921.90.44 | - - - Printed, metallized                                                                                                                                                            | 10        | I                |
| 3921.90.90 | - - Other                                                                                                                                                                            | 5         | X                |
| 3922.10.10 | - - Sinks                                                                                                                                                                            | 10        | H                |
| 3922.10.20 | - - Baths, shower-baths and wash-basins                                                                                                                                              | 15        | G                |
| 3922.20.00 | - Lavatory seats and covers                                                                                                                                                          | 10        | G                |
| 3922.90.00 | - Other                                                                                                                                                                              | 10        | X                |
| 3923.10.00 | - Boxes, cases, crates and similar articles                                                                                                                                          | 10        | X                |
| 3923.21.10 | - - - Heat-shrinkable multi-layer or extruded bags ("cryo-vac" and the like)                                                                                                         | 0         | A                |
| 3923.21.20 | - - - Aseptic bags multilaminated by thermal bonding, with a hermetic filling device and clasp, of an external diameter of no less than 30 mm and a capacity of no less than 5 kilos | 0         | A                |
| 3923.21.90 | - - - Other                                                                                                                                                                          | 10        | I                |
| 3923.29.10 | - - - Heat-shrinkable multi-layer or extruded bags ("cryo-vac" and the like)                                                                                                         | 0         | A                |
| 3923.29.90 | - - - Other                                                                                                                                                                          | 10        | X                |
| 3923.30.10 | - - Isothermic containers other than vacuum containers                                                                                                                               | 5         | G                |
| 3923.30.20 | - - Containers with adhesive covers, tear tab openings or perforatable closures                                                                                                      | 5         | X                |
| 3923.30.91 | - - - Preforms for beverage containers                                                                                                                                               | 5         | X                |
| 3923.30.93 | - - - Dropper-type containers, with lids incorporating safety strips, for the pharmaceutical industry                                                                                | 10        | H                |
| 3923.30.99 | - - - Other                                                                                                                                                                          | 10        | X                |
| 3923.40.10 | - - Cassettes (whether or not with cases) and spools for typewriter ribbons and similar spools, not incorporating ribbons                                                            | 5         | H                |
| 3923.40.90 | - - Other                                                                                                                                                                            | 0         | A                |
| 3923.50.10 | - - Pouring stoppers, whether or not threaded                                                                                                                                        | 0         | A                |
| 3923.50.20 | - - "Roll-on" spheres, whether or not with the neck of the container                                                                                                                 | 0         | A                |
| 3923.50.30 | - - Threaded lids with safety strip                                                                                                                                                  | 0         | A                |
| 3923.50.40 | - - Dropper-type threaded lids and press-on lids with safety strip                                                                                                                   | 10        | I                |
| 3923.50.90 | - - Other                                                                                                                                                                            | 10        | X                |
| 3923.90.10 | - - Moulded sheets for packing and transporting eggs                                                                                                                                 | 5         | G                |
| 3923.90.20 | - - Fastenings for containers (for example for "six-packs")                                                                                                                          | 0         | A                |
| 3923.90.30 | - - Moulded containers and packaging for suppositories                                                                                                                               | 10        | G                |
| 3923.90.90 | - - Other                                                                                                                                                                            | 10        | X                |



| SAC Code   | Description                                                                                                                              | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 3924.10.10 | - - Handles                                                                                                                              | 5         | H                |
| 3924.10.90 | - - Other                                                                                                                                | 15        | X                |
| 3924.90.10 | - - Teats for babies' feeding bottles                                                                                                    | 10        | A                |
| 3924.90.90 | - - Other                                                                                                                                | 15        | X                |
| 3925.10.00 | - Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l                                                          | 0         | A                |
| 3925.20.00 | - Doors, windows and their frames and thresholds for doors                                                                               | 15        | H                |
| 3925.30.00 | - Shutters, blinds (including Venetian blinds) and similar articles and parts thereof                                                    | 15        | A                |
| 3925.90.10 | - - Front plates for electrical switches and sockets                                                                                     | 10        | H                |
| 3925.90.20 | - - Channels and fittings therefor for electrical installations                                                                          | 0         | A                |
| 3925.90.90 | - - Other                                                                                                                                | 10        | G                |
| 3926.10.10 | - - Erasers                                                                                                                              | 10        | C                |
| 3926.10.90 | - - Other                                                                                                                                | 15        | H                |
| 3926.20.00 | - Articles of apparel and clothing accessories, including gloves, mittens and mitts                                                      | 15        | A                |
| 3926.30.00 | - Fittings for furniture, coachwork or the like                                                                                          | 10        | A                |
| 3926.40.00 | - Statuettes and other ornaments                                                                                                         | 15        | G                |
| 3926.90.10 | - - Accessories for general use as defined in Note 2 to Section XV, other than those classified in other subheadings of this sub-chapter | 5         | C                |
| 3926.90.20 | - - Transmission, conveyor or elevator belts or belting                                                                                  | 0         | A                |
| 3926.90.30 | - - Diving suits and protective masks, including bee veils for apiculture and ear muffs                                                  | 0         | A                |
| 3926.90.40 | - - Laboratory, hygienic or pharmaceutical articles, whether or not graduated or calibrated                                              | 0         | A                |
| 3926.90.50 | - - Gaskets or seals                                                                                                                     | 5         | C                |
| 3926.90.91 | - - - Printed labels, metallized in a bath of aluminium and backed with paper                                                            | 5         | C                |
| 3926.90.92 | - - - Boot and shoe lasts                                                                                                                | 0         | A                |
| 3926.90.93 | - - - Reflecting articles for road or safety signs                                                                                       | 5         | G                |
| 3926.90.94 | - - - Moulded plates with more than 200 cavities, for sowing seeds (seed beds)                                                           | 0         | A                |
| 3926.90.95 | - - - Impermeable covers of the kind used as silos                                                                                       | 0         | A                |
| 3926.90.99 | - - - Other                                                                                                                              | 15        | X                |
| 4001.10.00 | - Natural rubber latex, whether or not pre-vulcanized                                                                                    | 5         | A                |
| 4001.21.00 | - - Smoked sheets                                                                                                                        | 5         | C                |
| 4001.22.00 | - - Technically specified natural rubber (TSNR)                                                                                          | 5         | C                |
| 4001.29.00 | - - Other                                                                                                                                | 5         | C                |
| 4001.30.00 | - Balata, gutta-percha, guayule, chicle and similar natural gums                                                                         | 5         | C                |
| 4002.11.00 | - - Latex                                                                                                                                | 0         | A                |

| SAC Code   | Description                                                                                                                                                                                         | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 4002.19.00 | - - Other                                                                                                                                                                                           | 0         | A                |
| 4002.20.00 | - Butadiene rubber (BR)                                                                                                                                                                             | 0         | A                |
| 4002.31.00 | - - Isobutene-isoprene (butyl) rubber (IIR)                                                                                                                                                         | 0         | A                |
| 4002.39.00 | - - Other                                                                                                                                                                                           | 0         | A                |
| 4002.41.00 | - - Latex                                                                                                                                                                                           | 0         | A                |
| 4002.49.00 | - - Other                                                                                                                                                                                           | 0         | A                |
| 4002.51.00 | - - Latex                                                                                                                                                                                           | 0         | A                |
| 4002.59.00 | - - Other                                                                                                                                                                                           | 0         | A                |
| 4002.60.00 | - Isoprene rubber (IR)                                                                                                                                                                              | 0         | A                |
| 4002.70.00 | - Ethylene-propylene-non-conjugated diene rubber (EPDM)                                                                                                                                             | 0         | A                |
| 4002.80.00 | - Mixtures of any product of heading 40.01 with any product of this heading                                                                                                                         | 0         | A                |
| 4002.91.00 | - - Latex                                                                                                                                                                                           | 0         | A                |
| 4002.99.00 | - - Other                                                                                                                                                                                           | 0         | A                |
| 4003.00.00 | RECLAIMED RUBBER IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIPS                                                                                                                                    | 5         | C                |
| 4004.00.00 | WASTE, PARINGS AND SCRAP OF RUBBER (OTHER THAN HARD RUBBER) AND POWDERS AND GRANULES OBTAINED THEREFROM                                                                                             | 0         | A                |
| 4005.10.00 | - Rubber compounded with carbon black or silica                                                                                                                                                     | 0         | A                |
| 4005.20.00 | - Solutions; dispersions other than those of subheading 4005.10                                                                                                                                     | 10        | C                |
| 4005.91.10 | - - - Synthetic rubber strips (buffer strips), of rectangular cross-section, of a thickness not exceeding 5 mm and a width not exceeding 28 cm (for filling or sticking tyre treads to tyre bodies) | 0         | A                |
| 4005.91.90 | - - - Other                                                                                                                                                                                         | 10        | C                |
| 4005.99.10 | - - - Chewing gum base                                                                                                                                                                              | 0         | A                |
| 4005.99.90 | - - - Other                                                                                                                                                                                         | 10        | E                |
| 4006.10.00 | - "Camel-back" strips for retreading rubber tyres                                                                                                                                                   | 10        | E                |
| 4006.90.00 | - Other                                                                                                                                                                                             | 5         | C                |
| 4007.00.10 | - Thread                                                                                                                                                                                            | 0         | A                |
| 4007.00.20 | - Cord                                                                                                                                                                                              | 5         | C                |
| 4008.11.00 | - - Plates, sheets and strips                                                                                                                                                                       | 10        | X                |
| 4008.19.10 | - - - Profile shapes made of chloroprene (chlorobutadiene) for door and window gaskets or seals                                                                                                     | 5         | E                |
| 4008.19.90 | - - - Other                                                                                                                                                                                         | 10        | E                |
| 4008.21.10 | - - - Rubber for clichés (blankets for printing cylinders)                                                                                                                                          | 5         | C                |
| 4008.21.20 | - - - Of rubber mixed with pigments and soya flour                                                                                                                                                  | 5         | E                |
| 4008.21.90 | - - - Other                                                                                                                                                                                         | 5         | X                |

| SAC Code   | Description                                                                                                                                                       | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 4008.29.10 | - - - Profile shapes made of chloroprene (chlorobutadiene) for door and window gaskets or seals                                                                   | 5         | C                |
| 4008.29.90 | - - - Other                                                                                                                                                       | 5         | C                |
| 4009.11.10 | - - - Of an external diameter of 1.5 mm or more but no more than 15 mm                                                                                            | 10        | E                |
| 4009.11.90 | - - - Other                                                                                                                                                       | 5         | C                |
| 4009.12.00 | - - With fittings                                                                                                                                                 | 5         | C                |
| 4009.21.00 | - - Without fittings                                                                                                                                              | 5         | C                |
| 4009.22.00 | - - With fittings                                                                                                                                                 | 5         | C                |
| 4009.31.00 | - - Without fittings                                                                                                                                              | 5         | C                |
| 4009.32.00 | - - With fittings                                                                                                                                                 | 5         | C                |
| 4009.41.00 | - - Without fittings                                                                                                                                              | 5         | C                |
| 4009.42.00 | - - With fittings                                                                                                                                                 | 5         | C                |
| 4010.11.00 | - - Reinforced only with metal                                                                                                                                    | 0         | A                |
| 4010.12.00 | - - Reinforced only with textile material                                                                                                                         | 0         | A                |
| 4010.19.10 | - - Reinforced only with plastic                                                                                                                                  | 0         | A                |
| 4010.19.90 | - - - Other                                                                                                                                                       | 0         | A                |
| 4010.31.00 | - - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm             | 0         | A                |
| 4010.32.00 | - - Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm  | 0         | A                |
| 4010.33.00 | - - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm            | 0         | A                |
| 4010.34.00 | - - Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm | 0         | A                |
| 4010.35.00 | - - Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm                                                               | 0         | A                |
| 4010.36.00 | - - Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm                                                              | 0         | A                |
| 4010.39.00 | - - Other                                                                                                                                                         | 0         | A                |
| 4011.10.00 | - Of a kind used on motor cars (including family type (break or station wagon) and racing cars)                                                                   | 10        | A                |
| 4011.20.10 | - - Radial                                                                                                                                                        | 5         | A                |
| 4011.20.90 | - - Other                                                                                                                                                         | 10        | C                |
| 4011.30.00 | - Of a kind used on aircraft                                                                                                                                      | 5         | C                |
| 4011.40.00 | - Of a kind used on motorcycles                                                                                                                                   | 5         | C                |

| SAC Code   | Description                                                                                                               | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 4011.50.00 | - Of a kind used on bicycles                                                                                              | 0         | A                |
| 4011.61.00 | - - Of a kind used on agricultural or forestry vehicles and machines                                                      | 5         | E                |
| 4011.62.00 | - - Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm | 5         | E                |
| 4011.63.00 | - - Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm     | 5         | F                |
| 4011.69.00 | - - Other                                                                                                                 | 5         | E                |
| 4011.92.00 | - - Of a kind used on agricultural or forestry vehicles and machines                                                      | 5         | E                |
| 4011.93.00 | - - Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm | 5         | E                |
| 4011.94.00 | - - Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm     | 5         | E                |
| 4011.99.00 | - - Other                                                                                                                 | 5         | E                |
| 4012.11.00 | - - Of a kind used on motor cars (including family type (break or station wagon) and racing cars)                         | 15        | E                |
| 4012.12.00 | - - Of a kind used on buses or lorries                                                                                    | 15        | A                |
| 4012.13.00 | - - Of a kind used on aircraft                                                                                            | 15        | E                |
| 4012.19.00 | - - Other                                                                                                                 | 15        | E                |
| 4012.20.00 | - Used pneumatic tyres                                                                                                    | 15        | A                |
| 4012.90.10 | - - Tyre treads                                                                                                           | 0         | A                |
| 4012.90.20 | - - Tyre flaps                                                                                                            | 10        | E                |
| 4012.90.31 | - - - Solid tyres, of an outside diameter not exceeding 90 cm                                                             | 10        | E                |
| 4012.90.32 | - - - Solid tyres, of an external diameter exceeding 90 cm                                                                | 5         | E                |
| 4012.90.39 | - - - Other                                                                                                               | 10        | E                |
| 4013.10.00 | - Of a kind used on motor cars (including family type (break or station wagon) and racing cars), buses or lorries         | 5         | B                |
| 4013.20.00 | - Of a kind used on bicycles                                                                                              | 0         | A                |
| 4013.90.10 | - - Of a kind used on motorcycles                                                                                         | 0         | A                |
| 4013.90.90 | - - Other                                                                                                                 | 5         | A                |
| 4014.10.00 | - Sheath contraceptives                                                                                                   | 0         | A                |
| 4014.90.00 | - Other                                                                                                                   | 10        | G                |
| 4015.11.00 | - - Surgical                                                                                                              | 0         | A                |
| 4015.19.00 | - - Other                                                                                                                 | 15        | C                |
| 4015.90.00 | - Other                                                                                                                   | 15        | C                |
| 4016.10.00 | - Of cellular rubber                                                                                                      | 15        | E                |
| 4016.91.00 | - - Floor coverings and mats                                                                                              | 15        | X                |

| SAC Code   | Description                                                                                                               | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 4016.92.10 | - - - Cut to size, for pencils                                                                                            | 0         | A                |
| 4016.92.90 | - - - Other                                                                                                               | 10        | E                |
| 4016.93.00 | - - Gaskets or seals                                                                                                      | 5         | D                |
| 4016.94.00 | - - Boat and dock fenders, whether or not inflatable                                                                      | 5         | E                |
| 4016.95.00 | - - Other inflatable articles                                                                                             | 5         | C                |
| 4016.99.10 | - - - Hand tools                                                                                                          | 10        | E                |
| 4016.99.31 | - - - - Stoppers for flasks                                                                                               | 0         | A                |
| 4016.99.39 | - - - - Other                                                                                                             | 5         | C                |
| 4016.99.90 | - - - Other                                                                                                               | 5         | C                |
| 4017.00.10 | - In blocks, lumps, plates, sheets, strips, bars, rods, profile shapes and tubes, pipes or hoses; waste and scrap; powder | 10        | E                |
| 4017.00.90 | - Other                                                                                                                   | 5         | C                |
| 4101.20.11 | - - - Vegetable tanned, other than those with a unit surface area not exceeding 2.6 m <sup>2</sup> (28 square feet)       | 10        | C                |
| 4101.20.19 | - - - Other                                                                                                               | 5         | A                |
| 4101.20.20 | - - Of equine animals, having undergone a tanning (including pre-tanning) process that is reversible                      | 10        | C                |
| 4101.20.90 | - - Other                                                                                                                 | 0         | A                |
| 4101.50.11 | - - - Vegetable tanned, other than those with a unit surface area not exceeding 2.6 m <sup>2</sup> (28 square feet)       | 10        | C                |
| 4101.50.19 | - - - Other                                                                                                               | 5         | A                |
| 4101.50.20 | - - Of equine animals, having undergone a tanning (including pre-tanning) process that is reversible                      | 10        | C                |
| 4101.50.90 | - - Other                                                                                                                 | 0         | A                |
| 4101.90.11 | - - - Vegetable tanned, other than those with a unit surface area not exceeding 2.6 m <sup>2</sup> (28 square feet)       | 10        | C                |
| 4101.90.19 | - - - Other                                                                                                               | 5         | A                |
| 4101.90.20 | - - Of equine animals, having undergone a tanning (including pre-tanning) process that is reversible                      | 10        | C                |
| 4101.90.90 | - - Other                                                                                                                 | 0         | A                |
| 4102.10.00 | - With wool on                                                                                                            | 0         | A                |
| 4102.21.00 | - - Pickled                                                                                                               | 0         | A                |
| 4102.29.10 | - - Having undergone a tanning (including pre-tanning) process that is reversible                                         | 5         | A                |
| 4102.29.90 | - - - Other                                                                                                               | 0         | A                |
| 4103.20.10 | - - Having undergone a tanning (including pre-tanning) process that is reversible                                         | 5         | C                |
| 4103.20.90 | - - Other                                                                                                                 | 0         | A                |
| 4103.30.10 | - - Having undergone a tanning (including pre-tanning) process that is reversible                                         | 5         | C                |
| 4103.30.90 | - - Other                                                                                                                 | 0         | A                |
| 4103.90.11 | - - - Of goats                                                                                                            | 5         | C                |

| SAC Code   | Description                                                                                      | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------|-----------|------------------|
| 4103.90.12 | - - - Of camel or dromedary                                                                      | 15        | A                |
| 4103.90.19 | - - - Other                                                                                      | 5         | C                |
| 4103.90.91 | - - - Of goats                                                                                   | 0         | A                |
| 4103.90.92 | - - - Of camel or dromedary                                                                      | 15        | A                |
| 4103.90.99 | - - - Other                                                                                      | 0         | A                |
| 4104.11.11 | - - - - Wet-blue                                                                                 | 0         | A                |
| 4104.11.19 | - - - - Other                                                                                    | 5         | C                |
| 4104.11.21 | - - - - Bovine leather, vegetable pre-tanned                                                     | 10        | A                |
| 4104.11.22 | - - - - Bovine leather, wet-blue                                                                 | 0         | A                |
| 4104.11.23 | - - - - Other bovine leather                                                                     | 5         | A                |
| 4104.11.24 | - - - - Equine leather                                                                           | 10        | A                |
| 4104.19.11 | - - - - Wet-blue                                                                                 | 0         | A                |
| 4104.19.19 | - - - - Other                                                                                    | 5         | A                |
| 4104.19.21 | - - - - Bovine leather, vegetable pre-tanned                                                     | 10        | A                |
| 4104.19.22 | - - - - Bovine leather, wet-blue                                                                 | 0         | A                |
| 4104.19.23 | - - - - Other bovine leather                                                                     | 5         | A                |
| 4104.19.24 | - - - - Equine leather                                                                           | 10        | C                |
| 4104.41.10 | - - - Bovine leather, with a unit surface area not exceeding 2.6 m <sup>2</sup> (28 square feet) | 5         | A                |
| 4104.41.90 | - - - Other                                                                                      | 10        | C                |
| 4104.49.10 | - - - Bovine leather, with a unit surface area not exceeding 2.6 m <sup>2</sup> (28 square feet) | 5         | A                |
| 4104.49.90 | - - - Other                                                                                      | 10        | C                |
| 4105.10.00 | - In the wet state (including wet-blue)                                                          | 5         | A                |
| 4105.30.00 | - In the dry state (crust)                                                                       | 5         | C                |
| 4106.21.00 | - - In the wet state (including wet-blue)                                                        | 5         | C                |
| 4106.22.00 | - - In the dry state (crust)                                                                     | 5         | C                |
| 4106.31.10 | - - - Wet-blue                                                                                   | 0         | A                |
| 4106.31.90 | - - - Other                                                                                      | 5         | C                |
| 4106.32.00 | - - In the dry state (crust)                                                                     | 5         | C                |
| 4106.40.00 | - Of reptiles                                                                                    | 5         | C                |
| 4106.91.00 | - - In the wet state (including wet-blue)                                                        | 5         | C                |
| 4106.92.00 | - - In the dry state (crust)                                                                     | 5         | C                |
| 4107.11.10 | - - Bovine leather, with a unit surface area not exceeding 2.6 m <sup>2</sup> (28 square feet)   | 5         | C                |
| 4107.11.90 | - - - Other                                                                                      | 10        | C                |
| 4107.12.10 | - - - Bovine leather, with a unit surface area not exceeding 2.6 m <sup>2</sup> (28 square feet) | 5         | C                |
| 4107.12.90 | - - - Other                                                                                      | 10        | C                |
| 4107.19.10 | - - - Bovine leather, with a unit surface area not exceeding 2.6 m <sup>2</sup> (28 square feet) | 5         | C                |

| SAC Code   | Description                                                                                                                                                                           | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 4107.19.90 | - - - Other                                                                                                                                                                           | 10        | C                |
| 4107.91.00 | - - Full grains, unsplit                                                                                                                                                              | 10        | C                |
| 4107.92.00 | - - Grain splits                                                                                                                                                                      | 10        | C                |
| 4107.99.00 | - - Other                                                                                                                                                                             | 10        | C                |
| 4112.00.00 | LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF SHEEP OR LAMB, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 41.14 | 5         | C                |
| 4113.10.00 | - Of goats                                                                                                                                                                            | 5         | C                |
| 4113.20.00 | - Of swine                                                                                                                                                                            | 5         | C                |
| 4113.30.00 | - Of reptiles                                                                                                                                                                         | 5         | C                |
| 4113.90.00 | - Other                                                                                                                                                                               | 5         | C                |
| 4114.10.00 | - Chamois (including combination chamois) leather                                                                                                                                     | 10        | C                |
| 4114.20.00 | - Patent leather and patent laminated leather; metallized leather                                                                                                                     | 10        | C                |
| 4115.10.00 | - Composition leather based on leather or leather fiber, in slabs, sheets or strips, whether or not in rolls                                                                          | 10        | C                |
| 4115.20.00 | - Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour                                  | 0         | A                |
| 4201.00.00 | SADDLERY AND HARNESS FOR ANY ANIMAL (INCLUDING TRACES, LEADS, KNEE-PADS, MUZZLES, SADDLE CLOTHS, SADDLE BAGS, DOG COATS AND THE LIKE), OF ANY MATERIAL                                | 15        | C                |
| 4202.11.00 | - - With outer surface of leather, composition leather or patent leather                                                                                                              | 15        | C                |
| 4202.12.00 | - - With outer surface of plastics or of textile materials                                                                                                                            | 15        | C                |
| 4202.19.00 | - - Other                                                                                                                                                                             | 15        | C                |
| 4202.21.00 | - - With outer surface of leather, composition leather or patent leather                                                                                                              | 15        | C                |
| 4202.22.00 | - - With outer surface of plastic sheeting or textile materials                                                                                                                       | 15        | C                |
| 4202.29.00 | - - Other                                                                                                                                                                             | 15        | C                |
| 4202.31.00 | - - With outer surface of leather, composition leather or patent leather                                                                                                              | 15        | C                |
| 4202.32.00 | - - With outer surface of plastic sheeting or textile materials                                                                                                                       | 15        | C                |
| 4202.39.00 | - - Other                                                                                                                                                                             | 15        | C                |
| 4202.91.00 | - - With outer surface of leather, composition leather or patent leather                                                                                                              | 15        | E                |
| 4202.92.00 | - - With outer surface of plastic sheeting or textile materials                                                                                                                       | 15        | F                |
| 4202.99.00 | - - Other                                                                                                                                                                             | 15        | C                |
| 4203.10.10 | - - Protective, for all trades                                                                                                                                                        | 10        | C                |

| SAC Code   | Description                                                                                                                                                              | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 4203.10.90 | - - Other                                                                                                                                                                | 15        | C                |
| 4203.21.10 | - - - For baseball and softball                                                                                                                                          | 10        | C                |
| 4203.21.90 | - - - Other                                                                                                                                                              | 10        | C                |
| 4203.29.10 | - - - Protective, for all trades                                                                                                                                         | 10        | C                |
| 4203.29.90 | - - - Other                                                                                                                                                              | 15        | C                |
| 4203.30.00 | - Belts and bandoliers                                                                                                                                                   | 15        | B                |
| 4203.40.00 | - Other clothing accessories                                                                                                                                             | 15        | C                |
| 4205.00.10 | - Articles for technical use of natural leather or composition leather                                                                                                   | 0         | A                |
| 4205.00.90 | - Other                                                                                                                                                                  | 15        | E                |
| 4206.00.10 | - Catgut                                                                                                                                                                 | 0         | A                |
| 4206.00.90 | - Other                                                                                                                                                                  | 0         | A                |
| 4301.10.00 | - Of mink, whole, with or without head, tail or paws                                                                                                                     | 15        | A                |
| 4301.30.00 | - Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws | 15        | A                |
| 4301.60.00 | - Of fox, whole, with or without head, tail or paws                                                                                                                      | 15        | A                |
| 4301.80.00 | - Other furskins, whole, with or without head, tail or paws                                                                                                              | 15        | A                |
| 4301.90.00 | - Heads, tails, paws and other pieces or cuttings, suitable for furriers' use                                                                                            | 15        | A                |
| 4302.11.00 | - Of mink                                                                                                                                                                | 15        | A                |
| 4302.19.00 | - - Other                                                                                                                                                                | 15        | A                |
| 4302.20.00 | - Heads, tails, paws and other pieces or cuttings, not assembled                                                                                                         | 15        | A                |
| 4302.30.00 | - Whole skins and pieces or cuttings thereof, assembled                                                                                                                  | 15        | A                |
| 4303.10.00 | - Articles of apparel and clothing accessories                                                                                                                           | 15        | A                |
| 4303.90.00 | - Other                                                                                                                                                                  | 15        | A                |
| 4304.00.10 | - Not made up                                                                                                                                                            | 15        | A                |
| 4304.00.90 | - Other                                                                                                                                                                  | 15        | A                |
| 4401.10.00 | - Fuel wood                                                                                                                                                              | 0         | A                |
| 4401.21.00 | - - Coniferous                                                                                                                                                           | 0         | A                |
| 4401.22.00 | - - Non-coniferous                                                                                                                                                       | 0         | A                |
| 4401.31.00 | - - Wood pellets                                                                                                                                                         | 0         | A                |
| 4401.39.00 | - - Other                                                                                                                                                                | 0         | A                |
| 4402.10.00 | - Of bamboo                                                                                                                                                              | 0         | A                |
| 4402.90.00 | - Other                                                                                                                                                                  | 0         | A                |
| 4403.10.00 | - Treated with paint, stains, creosote or other preservatives                                                                                                            | 0         | A                |
| 4403.20.00 | - Other, coniferous                                                                                                                                                      | 0         | A                |



| SAC Code   | Description                                                           | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------|-----------|------------------|
| 4403.41.00 | - - Dark Red Meranti, Light Red Meranti and Meranti Bakau             | 0         | A                |
| 4403.49.00 | - - Other                                                             | 0         | A                |
| 4403.91.00 | - Of holm, cork and other oaks (Quercus spp.)                         | 0         | A                |
| 4403.92.00 | - - Of beech (Fagus spp.)                                             | 0         | A                |
| 4403.99.00 | - - Other                                                             | 0         | A                |
| 4404.10.00 | - Coniferous                                                          | 0         | A                |
| 4404.20.00 | - Non-coniferous                                                      | 0         | A                |
| 4405.00.00 | WOOD WOOL; WOOD FLOUR                                                 | 0         | A                |
| 4406.10.00 | - Not impregnated                                                     | 0         | A                |
| 4406.90.00 | - Other                                                               | 0         | A                |
| 4407.10.00 | - Coniferous                                                          | 5         | C                |
| 4407.21.00 | - - Mahogany (Swietenia spp.)                                         | 5         | E                |
| 4407.22.00 | - - Virola, Imbuia and Balsa                                          | 5         | E                |
| 4407.25.00 | - - Dark Red Meranti, Light Red Meranti and Meranti Bakau             | 5         | E                |
| 4407.26.00 | - - White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan | 5         | E                |
| 4407.27.00 | - - Sapelli                                                           | 5         | E                |
| 4407.28.00 | - - Iroko                                                             | 5         | E                |
| 4407.29.00 | - - Other                                                             | 5         | E                |
| 4407.91.00 | - Of holm, cork and other oaks (Quercus spp.)                         | 5         | C                |
| 4407.92.00 | - - Of beech (Fagus spp.)                                             | 5         | C                |
| 4407.93.00 | - - Of maple (Acer spp.)                                              | 5         | C                |
| 4407.94.00 | - - Of cherry (Prunus spp.)                                           | 5         | C                |
| 4407.95.00 | - Of ash (Fraxinus spp.)                                              | 5         | C                |
| 4407.99.00 | - - Other                                                             | 5         | C                |
| 4408.10.00 | - Coniferous                                                          | 10        | E                |
| 4408.31.00 | - - Dark Red Meranti, Light Red Meranti and Meranti Bakau             | 10        | E                |
| 4408.39.00 | - - Other                                                             | 10        | E                |
| 4408.90.00 | - Other                                                               | 10        | E                |
| 4409.10.00 | - Coniferous                                                          | 10        | E                |
| 4409.21.00 | - - Of bamboo                                                         | 10        | E                |
| 4409.29.00 | - - Other                                                             | 10        | E                |
| 4410.11.10 | - - - Unworked or not further worked than sanded                      | 10        | E                |
| 4410.11.20 | - - - Surface covered with melamine-impregnated paper                 | 10        | E                |
| 4410.11.30 | - - - Surface covered with decorative laminates of plastics           | 10        | E                |
| 4410.11.90 | - - - Other                                                           | 10        | E                |

| SAC Code   | Description                                                                                         | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------------------------------------|-----------|------------------|
| 4410.12.10 | - - - Unworked or not further worked than sanded                                                    | 10        | E                |
| 4410.12.90 | - - - Other                                                                                         | 10        | E                |
| 4410.19.11 | - - - - Unworked or not further worked than sanded                                                  | 10        | E                |
| 4410.19.19 | - - - - Other                                                                                       | 10        | E                |
| 4410.19.21 | - - - - Unworked or not further worked than sanded                                                  | 10        | E                |
| 4410.19.22 | - - - - Surface covered with melamine-impregnated paper                                             | 10        | E                |
| 4410.19.23 | - - - - Surface covered with decorative laminates of plastics                                       | 10        | E                |
| 4410.19.29 | - - - - Other                                                                                       | 10        | E                |
| 4410.90.00 | - Other                                                                                             | 10        | E                |
| 4411.12.11 | - - - - Not mechanically worked or surface-covered                                                  | 10        | E                |
| 4411.12.19 | - - - - Other                                                                                       | 10        | E                |
| 4411.12.21 | - - - - Not mechanically worked or surface-covered                                                  | 10        | E                |
| 4411.12.29 | - - - - Other                                                                                       | 10        | E                |
| 4411.13.11 | - - - - Not mechanically worked or surface-covered                                                  | 10        | E                |
| 4411.13.19 | - - - - Other                                                                                       | 10        | E                |
| 4411.13.21 | - - - - Not mechanically worked or surface-covered                                                  | 10        | E                |
| 4411.13.29 | - - - - Other                                                                                       | 10        | E                |
| 4411.14.11 | - - - - Not mechanically worked or surface-covered                                                  | 10        | E                |
| 4411.14.19 | - - - - Other                                                                                       | 10        | E                |
| 4411.14.21 | - - - - Not mechanically worked or surface-covered                                                  | 10        | E                |
| 4411.14.29 | - - - - Other                                                                                       | 10        | E                |
| 4411.92.10 | - - - - Not mechanically worked or surface-covered                                                  | 10        | E                |
| 4411.92.90 | - - - Other                                                                                         | 10        | E                |
| 4411.93.10 | - - - - Not mechanically worked or surface-covered                                                  | 10        | E                |
| 4411.93.90 | - - - Other                                                                                         | 10        | E                |
| 4411.94.11 | - - - - Not mechanically worked or surface-covered                                                  | 10        | E                |
| 4411.94.19 | - - - - Other                                                                                       | 10        | E                |
| 4411.94.91 | - - - - Not mechanically worked or surface-covered                                                  | 10        | E                |
| 4411.94.99 | - - - - Other                                                                                       | 10        | E                |
| 4412.10.11 | - - - With at least one outer ply of a tropical wood specified in Subheading Note 2 to this Chapter | 10        | E                |
| 4412.10.12 | - - - Other, with at least one outer ply of non-coniferous wood                                     | 10        | E                |
| 4412.10.19 | - - - Other                                                                                         | 10        | E                |
| 4412.10.21 | - - - With at least one ply of a tropical wood specified in Subheading Note 2 to this Chapter       | 10        | E                |
| 4412.10.22 | - - - Other, containing at least one layer of particle board                                        | 10        | E                |
| 4412.10.29 | - - - Other                                                                                         | 10        | E                |

| SAC Code   | Description                                                                                                         | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 4412.10.91 | - - - With at least one ply of a tropical wood specified in Subheading Note 2 to this Chapter                       | 10        | E                |
| 4412.10.92 | - - - Other, containing at least one layer of particle board                                                        | 10        | E                |
| 4412.10.99 | - - - Other                                                                                                         | 10        | E                |
| 4412.31.00 | - - With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter                     | 10        | E                |
| 4412.32.00 | - - Other, with at least one outer ply of non-coniferous wood                                                       | 10        | E                |
| 4412.39.00 | - - Other                                                                                                           | 10        | E                |
| 4412.94.11 | - - - - With at least one ply of a tropical wood specified in Subheading Note 2 to this Chapter                     | 10        | E                |
| 4412.94.19 | - - - - Other                                                                                                       | 10        | E                |
| 4412.94.91 | - - - - With at least one ply of a tropical wood specified in Subheading Note 2 to this Chapter                     | 10        | E                |
| 4412.94.99 | - - - - Other                                                                                                       | 10        | E                |
| 4412.99.11 | - - - - With at least one ply of a tropical wood specified in Subheading Note 2 to this Chapter                     | 10        | E                |
| 4412.99.12 | - - - - Other, containing at least one layer of particle board                                                      | 10        | E                |
| 4412.99.19 | - - - - Other                                                                                                       | 10        | E                |
| 4412.99.91 | - - - - With at least one ply of a tropical wood specified in Subheading Note 2 to this Chapter                     | 10        | E                |
| 4412.99.92 | - - - - Other, containing at least one layer of particle board                                                      | 10        | E                |
| 4412.99.99 | - - - - Other                                                                                                       | 10        | E                |
| 4413.00.00 | DENSIFIED WOOD, IN BLOCKS, PLATES, STRIPS OR PROFILE SHAPES                                                         | 10        | E                |
| 4414.00.00 | WOODEN FRAMES FOR PAINTINGS, PHOTOGRAPHS, MIRRORS OR SIMILAR OBJECTS                                                | 15        | E                |
| 4415.10.10 | - - Cable-drums                                                                                                     | 10        | E                |
| 4415.10.90 | - - Other                                                                                                           | 10        | E                |
| 4415.20.00 | - Pallets, box pallets and other load boards; pallet collars                                                        | 10        | E                |
| 4416.00.10 | - Casks, drums and barrels, whether or not reinforced, and parts thereof                                            | 0         | A                |
| 4416.00.90 | - Other                                                                                                             | 10        | E                |
| 4417.00.00 | TOOLS, TOOL BODIES, TOOL HANDLES, BROOM OR BRUSH BODIES AND HANDLES, OF WOOD; BOOT OR SHOE LASTS AND TREES, OF WOOD | 10        | E                |
| 4418.10.00 | - Windows, French windows and their frames                                                                          | 15        | G                |
| 4418.20.00 | - Doors and their frames and thresholds                                                                             | 15        | G                |
| 4418.40.00 | - Shuttering for concrete                                                                                           | 15        | G                |
| 4418.50.00 | - Shingles and shakes                                                                                               | 15        | G                |
| 4418.60.00 | - Posts and beams                                                                                                   | 15        | G                |

| SAC Code   | Description                                                                                                                                                  | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 4418.71.00 | - - For mosaic floors                                                                                                                                        | 15        | G                |
| 4418.72.00 | - - Other, multilayer                                                                                                                                        | 15        | G                |
| 4418.79.00 | - - Other                                                                                                                                                    | 15        | G                |
| 4418.90.10 | - - Cellular boards (alveolar), whether or not covered                                                                                                       | 15        | G                |
| 4418.90.90 | - - Other                                                                                                                                                    | 15        | G                |
| 4419.00.00 | TABLEWARE AND KITCHENWARE, OF WOOD                                                                                                                           | 15        | E                |
| 4420.10.00 | - Statuettes and other ornaments, of wood                                                                                                                    | 15        | E                |
| 4420.90.10 | - - Wood marquetry and inlaid wood                                                                                                                           | 15        | G                |
| 4420.90.90 | - - Other                                                                                                                                                    | 15        | G                |
| 4421.10.00 | - Clothes hangers                                                                                                                                            | 15        | C                |
| 4421.90.10 | - - Spools, cops, bobbins, sewing thread reels and the like, of the kind used for reeling textile yarns or fabrics                                           | 0         | A                |
| 4421.90.20 | - - Match splints                                                                                                                                            | 5         | E                |
| 4421.90.90 | - - Other                                                                                                                                                    | 15        | G                |
| 4501.10.00 | - Natural cork, raw or simply prepared                                                                                                                       | 0         | A                |
| 4501.90.00 | - Other                                                                                                                                                      | 0         | A                |
| 4502.00.00 | NATURAL CORK, DEBACKED OR ROUGHLY SQUARED, OR IN SQUARE OR RECTANGULAR BLOCKS, PLATES, SHEETS OR STRIP, (INCLUDING SHARP-EDGED BLANKS FOR CORKS OR STOPPERS) | 0         | A                |
| 4503.10.00 | - Corks and stoppers                                                                                                                                         | 0         | A                |
| 4503.90.00 | - Other                                                                                                                                                      | 0         | A                |
| 4504.10.00 | - Blocks, plates, sheets and strips; tiles and similar wall coverings of any shape; solid cylinders, including discs                                         | 0         | A                |
| 4504.90.00 | - Other                                                                                                                                                      | 0         | A                |
| 4601.21.00 | - - Of bamboo                                                                                                                                                | 15        | C                |
| 4601.22.00 | - - Of cane (rattan)                                                                                                                                         | 15        | C                |
| 4601.29.00 | - - Other                                                                                                                                                    | 15        | C                |
| 4601.92.00 | - - Of bamboo                                                                                                                                                | 15        | C                |
| 4601.93.00 | - - Of cane (rattan)                                                                                                                                         | 15        | C                |
| 4601.94.00 | - - Of other vegetable materials                                                                                                                             | 15        | C                |
| 4601.99.00 | - - Other                                                                                                                                                    | 15        | C                |
| 4602.11.00 | - - Of bamboo                                                                                                                                                | 15        | E                |
| 4602.12.00 | - - Of cane (rattan)                                                                                                                                         | 15        | E                |
| 4602.19.00 | - - Other                                                                                                                                                    | 15        | C                |
| 4602.90.00 | - Other                                                                                                                                                      | 15        | C                |
| 4701.00.00 | MECHANICAL WOOD PULP                                                                                                                                         | 0         | A                |
| 4702.00.00 | CHEMICAL WOOD PULP, DISSOLVING GRADES                                                                                                                        | 0         | A                |
| 4703.11.00 | - - Coniferous                                                                                                                                               | 0         | A                |
| 4703.19.00 | - - Non-coniferous                                                                                                                                           | 0         | A                |

| SAC Code   | Description                                                                                                                                                | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 4703.21.00 | - - Coniferous                                                                                                                                             | 0         | A                |
| 4703.29.00 | - - Non-coniferous                                                                                                                                         | 0         | A                |
| 4704.11.00 | - - Coniferous                                                                                                                                             | 0         | A                |
| 4704.19.00 | - - Non-coniferous                                                                                                                                         | 0         | A                |
| 4704.21.00 | - - Coniferous                                                                                                                                             | 0         | A                |
| 4704.29.00 | - - Non-coniferous                                                                                                                                         | 0         | A                |
| 4705.00.00 | WOOD PULP OBTAINED BY A COMBINATION OF MECHANICAL AND CHEMICAL PULPING PROCESSES                                                                           | 0         | A                |
| 4706.10.00 | - Cotton linters pulp                                                                                                                                      | 0         | A                |
| 4706.20.00 | - Pulps of fibers derived from recovered (waste and scrap) paper or paperboard                                                                             | 0         | A                |
| 4706.30.10 | - - Mechanical pulps                                                                                                                                       | 0         | A                |
| 4706.30.20 | - - Chemical pulps                                                                                                                                         | 0         | A                |
| 4706.30.30 | - - Pulps obtained by the combination of mechanical and chemical procedures                                                                                | 0         | A                |
| 4706.91.00 | - - Mechanical                                                                                                                                             | 0         | A                |
| 4706.92.00 | - - Chemical                                                                                                                                               | 0         | A                |
| 4706.93.00 | - - Obtained by a combination of mechanical and chemical processes                                                                                         | 0         | A                |
| 4707.10.00 | - Of unbleached kraft paper or paperboard or of corrugated paper or paperboard                                                                             | 0         | A                |
| 4707.20.00 | - Of other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass                                                             | 0         | A                |
| 4707.30.00 | - Of paper or paperboard made mainly of mechanical pulp (for example newspapers, journals and similar printed matter)                                      | 0         | A                |
| 4707.90.00 | - Other, including unsorted waste and scrap                                                                                                                | 0         | A                |
| 4801.00.00 | NEWSPRINT, IN ROLLS OR SHEETS                                                                                                                              | 0         | A                |
| 4802.10.00 | - Hand-made paper and paperboard (sheet by sheet)                                                                                                          | 0         | A                |
| 4802.20.00 | - Paper and paperboard of the kind used as a base for photosensitive, heat-sensitive or electro-sensitive paper or paperboard                              | 0         | A                |
| 4802.40.00 | - Wallpaper base                                                                                                                                           | 0         | A                |
| 4802.54.10 | - - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state | 0         | A                |
| 4802.54.20 | - - - In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm          | 10        | E                |
| 4802.54.30 | - - - Carbonising base paper                                                                                                                               | 0         | A                |
| 4802.54.90 | - - - Other                                                                                                                                                | 10        | E                |
| 4802.55.11 | - - - - Weighing 40 g/m <sup>2</sup> or more but not more than 60 g/m <sup>2</sup>                                                                         | 0         | A                |
| 4802.55.12 | - - - - Weighing 60 g/m <sup>2</sup> or more but not more than 80 g/m <sup>2</sup> and of a width of 559 mm or more                                        | 0         | A                |

| SAC Code   | Description                                                                                                                                                                                               | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 4802.55.19 | - - - - Other                                                                                                                                                                                             | 0         | A                |
| 4802.55.20 | - - - Bond register paper of a width not exceeding 150 mm                                                                                                                                                 | 10        | E                |
| 4802.55.31 | - - - - Of a width exceeding 150 mm but not exceeding 559 mm                                                                                                                                              | 0         | A                |
| 4802.55.32 | - - - - Weighing more than 40 g/m <sup>2</sup> but not more than 80 g/m <sup>2</sup> , of a width of 559 mm or more                                                                                       | 0         | A                |
| 4802.55.39 | - - - - Other                                                                                                                                                                                             | 10        | E                |
| 4802.55.91 | - - - - Of a width exceeding 150 mm                                                                                                                                                                       | 0         | A                |
| 4802.55.99 | - - - - Other                                                                                                                                                                                             | 10        | E                |
| 4802.56.11 | - - - - Weighing 40 g/m <sup>2</sup> or more but not more than 60 g/m <sup>2</sup>                                                                                                                        | 0         | A                |
| 4802.56.19 | - - - - Other                                                                                                                                                                                             | 0         | A                |
| 4802.56.20 | - - - Bond register paper in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm                                                                                            | 0         | A                |
| 4802.56.31 | - - - - In sheets with one side exceeding 360 mm and the other side exceeding 150 mm                                                                                                                      | 0         | A                |
| 4802.56.39 | - - - - Other                                                                                                                                                                                             | 10        | E                |
| 4802.56.91 | - - - - in sheets with one side exceeding 360 mm and the other side exceeding 150 mm                                                                                                                      | 0         | A                |
| 4802.56.99 | - - - - Other                                                                                                                                                                                             | 10        | E                |
| 4802.57.11 | - - - - In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm, weighing 40 g/m <sup>2</sup> or more but not more than 60 g/m <sup>2</sup> | 0         | A                |
| 4802.57.12 | - - - - In strips of a width not exceeding 150 mm                                                                                                                                                         | 10        | E                |
| 4802.57.19 | - - - - Other                                                                                                                                                                                             | 0         | A                |
| 4802.57.21 | - - - - In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm                                                                             | 0         | A                |
| 4802.57.22 | - - - - In strips of a width not exceeding 150 mm                                                                                                                                                         | 10        | E                |
| 4802.57.29 | - - - - Other                                                                                                                                                                                             | 10        | E                |
| 4802.57.91 | - - - - In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm                                                                             | 0         | A                |
| 4802.57.92 | - - - - In strips of a width not exceeding 150 mm                                                                                                                                                         | 10        | E                |
| 4802.57.99 | - - - - Other                                                                                                                                                                                             | 10        | E                |
| 4802.58.11 | - - - In strips or rolls of a width exceeding 150 mm but not exceeding 559 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state                      | 0         | A                |
| 4802.58.12 | - - - - In strips or rolls of a width of 559 mm or more                                                                                                                                                   | 0         | A                |
| 4802.58.19 | - - - - Other                                                                                                                                                                                             | 10        | E                |

| SAC Code   | Description                                                                                                                                                                                                                                                                                            | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 4802.58.91 | - - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state                                                                                                                                         | 0         | A                |
| 4802.58.99 | - - - - Other                                                                                                                                                                                                                                                                                          | 10        | E                |
| 4802.61.11 | - - - - Of a width of 559 mm or more                                                                                                                                                                                                                                                                   | 0         | A                |
| 4802.61.19 | - - - - Other                                                                                                                                                                                                                                                                                          | 0         | A                |
| 4802.61.20 | - - - Of a width not exceeding 150 mm                                                                                                                                                                                                                                                                  | 10        | E                |
| 4802.61.30 | - - - Carbonising base paper                                                                                                                                                                                                                                                                           | 0         | A                |
| 4802.62.10 | - - - In sheets with one side exceeding 360 mm and the other side exceeding 150 mm                                                                                                                                                                                                                     | 0         | A                |
| 4802.62.20 | - - - In sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm                                                                                                                                                                                                             | 10        | E                |
| 4802.62.30 | - - - Carbonising base paper                                                                                                                                                                                                                                                                           | 0         | A                |
| 4802.62.90 | - - - Other                                                                                                                                                                                                                                                                                            | 10        | X                |
| 4802.69.10 | - - - In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm                                                                                                                                                                            | 0         | A                |
| 4802.69.20 | - - - Carbonising base paper                                                                                                                                                                                                                                                                           | 0         | A                |
| 4802.69.90 | - - - Other                                                                                                                                                                                                                                                                                            | 10        | F                |
| 4803.00.00 | TOILET OR FACIAL TISSUE STOCK, TOWEL OR NAPKIN STOCK AND SIMILAR PAPER OF THE KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBERS, WHETHER OR NOT CREPED, CRINKLED, EMBOSSSED, PERFORATED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS | 10        | X                |
| 4804.11.00 | - - Unbleached                                                                                                                                                                                                                                                                                         | 0         | A                |
| 4804.19.00 | - - Other                                                                                                                                                                                                                                                                                              | 0         | A                |
| 4804.21.00 | - - Unbleached                                                                                                                                                                                                                                                                                         | 0         | A                |
| 4804.29.00 | - - Other                                                                                                                                                                                                                                                                                              | 0         | A                |
| 4804.31.10 | - - - Match paper                                                                                                                                                                                                                                                                                      | 0         | A                |
| 4804.31.90 | - - - Other                                                                                                                                                                                                                                                                                            | 10        | E                |
| 4804.39.10 | - - - Match paper                                                                                                                                                                                                                                                                                      | 0         | A                |
| 4804.39.20 | - - - Other, weighing not more than 100 g/m <sup>2</sup>                                                                                                                                                                                                                                               | 10        | X                |
| 4804.39.90 | - - - Other                                                                                                                                                                                                                                                                                            | 0         | A                |
| 4804.41.00 | - - Unbleached                                                                                                                                                                                                                                                                                         | 10        | E                |
| 4804.42.00 | - - Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fiber content consists of wood fibers obtained by a chemical process                                                                                                                                     | 0         | A                |
| 4804.49.00 | - - Other                                                                                                                                                                                                                                                                                              | 0         | A                |
| 4804.51.00 | - - Unbleached                                                                                                                                                                                                                                                                                         | 0         | A                |

| SAC Code   | Description                                                                                                                                                        | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 4804.52.00 | - - Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fiber content consists of wood fibers obtained by a chemical process | 0         | A                |
| 4804.59.00 | - - Other                                                                                                                                                          | 0         | A                |
| 4805.11.00 | - - Semi-chemical fluting paper                                                                                                                                    | 0         | A                |
| 4805.12.00 | - - Straw fluting paper                                                                                                                                            | 0         | A                |
| 4805.19.00 | - - Other                                                                                                                                                          | 0         | A                |
| 4805.24.00 | - - Weighing 150 g/m <sup>2</sup> or less                                                                                                                          | 0         | A                |
| 4805.25.10 | - - - Grey paper board weighing more than 300 g/m <sup>2</sup>                                                                                                     | 10        | C                |
| 4805.25.90 | - - - Other                                                                                                                                                        | 0         | A                |
| 4805.30.00 | - Sulphite wrapping paper                                                                                                                                          | 0         | A                |
| 4805.40.00 | - Filter paper and paperboard                                                                                                                                      | 0         | A                |
| 4805.50.00 | - Felt paper and felt paperboard; wool paper and wool paperboard                                                                                                   | 0         | A                |
| 4805.91.00 | - - Weighing 150 g/m <sup>2</sup> or less                                                                                                                          | 0         | A                |
| 4805.92.00 | - - Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>                                                                                     | 0         | A                |
| 4805.93.10 | - - - Paperboard for structures, not impregnated                                                                                                                   | 5         | C                |
| 4805.93.90 | - - - Other                                                                                                                                                        | 0         | A                |
| 4806.10.00 | - Parchment paper and paperboard (Vegetable parchment)                                                                                                             | 0         | A                |
| 4806.20.00 | - Greaseproof papers                                                                                                                                               | 0         | A                |
| 4806.30.00 | - Tracing papers                                                                                                                                                   | 0         | A                |
| 4806.40.00 | - Glassine and other glazed transparent or translucent papers                                                                                                      | 0         | A                |
| 4807.00.10 | - Duplex or triplex paperboard weighing more than 300 g/m <sup>2</sup>                                                                                             | 10        | E                |
| 4807.00.90 | - Other                                                                                                                                                            | 0         | A                |
| 4808.10.00 | - Corrugated paper and paperboard, whether or not perforated                                                                                                       | 10        | E                |
| 4808.40.10 | - - Sack kraft paper                                                                                                                                               | 10        | E                |
| 4808.40.90 | - - Other                                                                                                                                                          | 10        | E                |
| 4808.90.00 | - Other                                                                                                                                                            | 0         | A                |
| 4809.20.00 | - Self-copy paper                                                                                                                                                  | 0         | A                |
| 4809.90.10 | - - Carbon or similar copying papers                                                                                                                               | 5         | C                |
| 4809.90.90 | - - Other                                                                                                                                                          | 0         | A                |
| 4810.13.11 | - - - - Not printed, in rolls of a width exceeding 150 mm                                                                                                          | 0         | A                |
| 4810.13.12 | - - - - Not printed, in rolls of a width not exceeding 150 mm                                                                                                      | 5         | E                |
| 4810.13.13 | - - - - Printed, whether or not embossed or perforated                                                                                                             | 10        | C                |
| 4810.13.21 | - - - - Not printed                                                                                                                                                | 5         | E                |
| 4810.13.22 | - - - - Printed, whether or not embossed or perforated                                                                                                             | 10        | C                |



| SAC Code   | Description                                                                                               | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------------------------------------------|-----------|------------------|
| 4810.13.30 | - - - Graph paper for recording apparatus                                                                 | 0         | A                |
| 4810.13.91 | - - - - In rolls of a width exceeding 150 mm                                                              | 0         | A                |
| 4810.13.92 | - - - - In rolls of a width not exceeding 150 mm                                                          | 10        | A                |
| 4810.14.11 | - - - - Not printed, in sheets with one side exceeding 360 mm and the other side exceeding 150 mm         | 0         | A                |
| 4810.14.12 | - - - - Not printed, in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 5         | E                |
| 4810.14.13 | - - - - Printed, whether or not embossed or perforated                                                    | 10        | C                |
| 4810.14.19 | - - - - Other                                                                                             | 5         | E                |
| 4810.14.21 | - - - - Not printed                                                                                       | 5         | E                |
| 4810.14.22 | - - - - Printed, whether or not embossed or perforated                                                    | 10        | C                |
| 4810.14.30 | - - - Graph paper for recording apparatus                                                                 | 0         | A                |
| 4810.14.91 | - - - - "Endless" paper                                                                                   | 15        | A                |
| 4810.14.92 | - - - - Other, in sheets with one side exceeding 360 mm and the other side exceeding 150 mm               | 0         | A                |
| 4810.14.93 | - - - - Other, in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm       | 10        | E                |
| 4810.14.99 | - - - - Other                                                                                             | 10        | E                |
| 4810.19.11 | - - - Metallised paper weighing 150 g/m <sup>2</sup> or less, not printed                                 | 0         | A                |
| 4810.19.12 | - - - - Metallised paper weighing more than 150 g/m <sup>2</sup> , not printed                            | 5         | E                |
| 4810.19.13 | - - - - Metallised paper, printed                                                                         | 10        | C                |
| 4810.19.19 | - - - - Other                                                                                             | 0         | A                |
| 4810.19.21 | - - - - Metallised paper weighing 150 g/m <sup>2</sup> or less, not printed                               | 0         | A                |
| 4810.19.22 | - - - - Metallised paper weighing more than 150 g/m <sup>2</sup> , not printed                            | 5         | E                |
| 4810.19.23 | - - - - Metallised paper, printed                                                                         | 10        | C                |
| 4810.19.29 | - - - - Other                                                                                             | 0         | A                |
| 4810.19.31 | - - - - Metallised paper, not printed                                                                     | 5         | E                |
| 4810.19.32 | - - - - Metallised paper, printed, whether or not embossed or perforated                                  | 10        | E                |
| 4810.19.33 | - - - - Graph paper for recording apparatus                                                               | 0         | A                |
| 4810.19.39 | - - - - Other                                                                                             | 10        | E                |
| 4810.22.11 | - - - - Graph paper for recording apparatus                                                               | 0         | A                |
| 4810.22.12 | - - - - Other, not printed                                                                                | 0         | A                |
| 4810.22.13 | - - - - Other, printed                                                                                    | 10        | C                |
| 4810.22.21 | - - - - Graph paper for recording apparatus                                                               | 0         | A                |
| 4810.22.29 | - - - - Other                                                                                             | 10        | E                |
| 4810.22.90 | - - - Other                                                                                               | 10        | E                |
| 4810.29.13 | - - - - Metallised paper, not printed                                                                     | 5         | E                |

| SAC Code   | Description                                                                                                                                                 | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 4810.29.14 | - - - - Metallised paper, printed                                                                                                                           | 10        | E                |
| 4810.29.19 | - - - - Other                                                                                                                                               | 0         | A                |
| 4810.29.21 | - - - - Metallised paper, not printed                                                                                                                       | 5         | E                |
| 4810.29.22 | - - - - Metallised paper, printed, whether or not embossed or perforated                                                                                    | 10        | E                |
| 4810.29.23 | - - - - Graph paper for recording apparatus                                                                                                                 | 0         | A                |
| 4810.29.24 | - - - - "Endless" paper                                                                                                                                     | 15        | E                |
| 4810.29.29 | - - - - Other                                                                                                                                               | 10        | E                |
| 4810.29.80 | - - - Other                                                                                                                                                 | 10        | E                |
| 4810.31.10 | - - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 0         | A                |
| 4810.31.21 | - - - - Graph paper for recording apparatus                                                                                                                 | 0         | A                |
| 4810.31.29 | - - - - Other                                                                                                                                               | 10        | E                |
| 4810.31.90 | - - - Other                                                                                                                                                 | 10        | E                |
| 4810.32.10 | - - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 0         | A                |
| 4810.32.21 | - - - - Graph paper for recording apparatus                                                                                                                 | 0         | A                |
| 4810.32.29 | - - - - Other                                                                                                                                               | 10        | E                |
| 4810.32.90 | - - - Other                                                                                                                                                 | 10        | E                |
| 4810.39.10 | - - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 0         | A                |
| 4810.39.21 | - - - - Graph paper for recording apparatus                                                                                                                 | 0         | A                |
| 4810.39.29 | - - - - Other                                                                                                                                               | 10        | E                |
| 4810.39.90 | - - - Other                                                                                                                                                 | 10        | E                |
| 4810.92.10 | - - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 0         | A                |
| 4810.92.21 | - - - - Graph paper for recording apparatus                                                                                                                 | 0         | A                |
| 4810.92.29 | - - - - Other                                                                                                                                               | 10        | E                |
| 4810.92.90 | - - - Other                                                                                                                                                 | 10        | E                |
| 4810.99.13 | - - - - Metallised paper, not printed                                                                                                                       | 0         | A                |
| 4810.99.14 | - - - - Metallised paper, printed                                                                                                                           | 10        | E                |
| 4810.99.19 | - - - - Other                                                                                                                                               | 0         | A                |
| 4810.99.21 | - - - - Graph paper for recording apparatus                                                                                                                 | 0         | A                |
| 4810.99.29 | - - - - Other                                                                                                                                               | 10        | E                |
| 4810.99.80 | - - - Other                                                                                                                                                 | 10        | E                |
| 4811.10.10 | - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state   | 0         | A                |

| SAC Code   | Description                                                                                                                                                                 | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 4811.10.20 | - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm                             | 10        | E                |
| 4811.10.30 | - - Floor coverings on a base of paper or of paperboard, whether or not cut                                                                                                 | 10        | E                |
| 4811.10.90 | - - Other                                                                                                                                                                   | 10        | E                |
| 4811.41.11 | - - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state              | 0         | A                |
| 4811.41.12 | - - - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm                         | 10        | E                |
| 4811.41.19 | - - - - Other                                                                                                                                                               | 10        | E                |
| 4811.41.20 | - - - Printed                                                                                                                                                               | 10        | E                |
| 4811.49.11 | - - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state              | 5         | E                |
| 4811.49.12 | - - - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm                         | 10        | E                |
| 4811.49.19 | - - - - Other                                                                                                                                                               | 10        | E                |
| 4811.49.20 | - - - Printed                                                                                                                                                               | 10        | E                |
| 4811.51.11 | - - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state              | 0         | A                |
| 4811.51.12 | - - - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other not exceeding 150 mm                              | 10        | E                |
| 4811.51.19 | - - - - Other                                                                                                                                                               | 10        | E                |
| 4811.51.20 | - - - Floor coverings on a base of paper or of paperboard, whether or not cut                                                                                               | 10        | C                |
| 4811.51.91 | - - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state              | 0         | A                |
| 4811.51.92 | - - - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm                         | 10        | E                |
| 4811.51.99 | - - - - Other                                                                                                                                                               | 10        | E                |
| 4811.59.11 | - - - - Not printed, in strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 5         | E                |
| 4811.59.12 | - - - - Not printed, in strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm            | 10        | E                |
| 4811.59.13 | - - - - Printed                                                                                                                                                             | 10        | E                |
| 4811.59.19 | - - - - Other                                                                                                                                                               | 10        | E                |

| SAC Code   | Description                                                                                                                                                                                 | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 4811.59.20 | - - - Floor coverings on a base of paper or of paperboard, whether or not cut                                                                                                               | 10        | C                |
| 4811.59.91 | - - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state                              | 0         | A                |
| 4811.59.92 | - - - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm                                         | 10        | E                |
| 4811.59.99 | - - - - Other                                                                                                                                                                               | 10        | E                |
| 4811.60.00 | - Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glyce                                                                                        | 10        | X                |
| 4811.90.30 | - - "Endless" paper                                                                                                                                                                         | 15        | E                |
| 4811.90.40 | - - Greaseproof paper, printed                                                                                                                                                              | 10        | X                |
| 4811.90.50 | - - Floor coverings on a base of paper or of paperboard, whether or not cut                                                                                                                 | 10        | X                |
| 4811.90.91 | - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state                                | 0         | A                |
| 4811.90.92 | - - - In strips or rolls of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm                                            | 10        | X                |
| 4811.90.99 | - - - Other                                                                                                                                                                                 | 10        | X                |
| 4812.00.00 | FILTER BLOCKS, SLABS AND PLATES, OF PAPER PULP                                                                                                                                              | 0         | A                |
| 4813.10.00 | - In the form of booklets or tubes                                                                                                                                                          | 0         | A                |
| 4813.20.00 | - In rolls of a width not exceeding 5 cm                                                                                                                                                    | 0         | A                |
| 4813.90.00 | - Other                                                                                                                                                                                     | 0         | A                |
| 4814.20.00 | - Wallpaper and similar wall covering, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics | 10        | E                |
| 4814.90.10 | - - Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven                 | 10        | E                |
| 4814.90.20 | - - Ingrain paper                                                                                                                                                                           | 10        | E                |
| 4814.90.90 | - - Other                                                                                                                                                                                   | 10        | E                |
| 4816.20.00 | - Self-copy paper                                                                                                                                                                           | 0         | A                |
| 4816.90.10 | - - Carbon or similar copying papers                                                                                                                                                        | 10        | E                |
| 4816.90.21 | - - - Heat transfer type                                                                                                                                                                    | 0         | A                |
| 4816.90.29 | - - - Other                                                                                                                                                                                 | 10        | E                |
| 4816.90.90 | - - Other                                                                                                                                                                                   | 0         | A                |
| 4817.10.00 | - Envelopes                                                                                                                                                                                 | 15        | E                |
| 4817.20.00 | - Letter cards, plain postcards and correspondence cards                                                                                                                                    | 15        | E                |

| SAC Code   | Description                                                                                                                  | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 4817.30.00 | - Boxes, pouches, and similar presentations, of paper or paperboard, containing an assortment of paper stationery            | 15        | X                |
| 4818.10.00 | - Toilet paper                                                                                                               | 15        | X                |
| 4818.20.00 | - Handkerchiefs, cleansing or facial tissues and towels                                                                      | 15        | X                |
| 4818.30.00 | - Tablecloths and serviettes                                                                                                 | 15        | X                |
| 4818.50.00 | - Articles of apparel and clothing accessories                                                                               | 15        | E                |
| 4818.90.10 | - - For medical or surgical use                                                                                              | 0         | A                |
| 4818.90.90 | - - Other                                                                                                                    | 15        | E                |
| 4819.10.00 | - Boxes of corrugated paper or paperboard                                                                                    | 10        | X                |
| 4819.20.10 | - - Multilayer paperboard boxes with plastic and aluminum sheets                                                             | 0         | A                |
| 4819.20.20 | - - Cartons, boxes and cases, waterproofed with plastic sheeting, paraffin or similar materials                              | 10        | X                |
| 4819.20.90 | - - Other                                                                                                                    | 10        | X                |
| 4819.30.10 | - - Multi-ply, of kraft paper, interleaved with plastics or aluminium                                                        | 0         | A                |
| 4819.30.90 | - - Other                                                                                                                    | 10        | X                |
| 4819.40.00 | - Other sacks (bags); including cones                                                                                        | 10        | X                |
| 4819.50.00 | - Other packing containers, including record sleeves                                                                         | 10        | X                |
| 4819.60.00 | - Boxes of the kind used in offices, shops or the like                                                                       | 10        | F                |
| 4820.10.00 | - Registers, account books, notepads, order books, receipt books, letter pads, memorandum pads, diaries and similar articles | 15        | H                |
| 4820.20.00 | - Notebooks                                                                                                                  | 15        | E                |
| 4820.30.00 | - Binders (other than book covers), folders and file covers                                                                  | 15        | E                |
| 4820.40.00 | - Manifold business forms and interleaved carbon sets                                                                        | 15        | X                |
| 4820.50.00 | - Albums for samples or for collections                                                                                      | 15        | E                |
| 4820.90.00 | - Other                                                                                                                      | 15        | E                |
| 4821.10.00 | - Printed                                                                                                                    | 15        | I                |
| 4821.90.00 | - Other                                                                                                                      | 15        | H                |
| 4822.10.00 | - Of a kind used for winding textile yarn                                                                                    | 0         | A                |
| 4822.90.00 | - Other                                                                                                                      | 0         | A                |
| 4823.20.00 | - Filter paper and paperboard                                                                                                | 0         | A                |
| 4823.40.00 | - Graph paper for recording apparatus                                                                                        | 0         | A                |
| 4823.61.00 | - - Of bamboo                                                                                                                | 15        | E                |
| 4823.69.00 | - - Other                                                                                                                    | 15        | X                |
| 4823.70.10 | - - Moulded articles for packing and transporting eggs                                                                       | 5         | E                |
| 4823.70.90 | - - Other                                                                                                                    | 10        | E                |
| 4823.90.30 | - - Multicellular natural kraft paper (with hexagonal cells), whether or not impregnated                                     | 0         | A                |

| SAC Code   | Description                                                                                                                                                                                                                                        | Base Rate | Staging Category |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 4823.90.40 | - - Artificial sausage casings                                                                                                                                                                                                                     | 0         | A                |
| 4823.90.50 | - - Electrical insulation paper                                                                                                                                                                                                                    | 0         | A                |
| 4823.90.60 | - - Floor coverings on a base of paper or of paperboard, whether or not cut                                                                                                                                                                        | 10        | E                |
| 4823.90.91 | - - - "Sticks" of rolled paper for confectionary                                                                                                                                                                                                   | 0         | A                |
| 4823.90.99 | - - - Other                                                                                                                                                                                                                                        | 10        | H                |
| 4901.10.00 | - In single sheets, whether or not folded                                                                                                                                                                                                          | 0         | A                |
| 4901.91.00 | - - Dictionaries and encyclopaedias, and serial instalments thereof                                                                                                                                                                                | 0         | A                |
| 4901.99.00 | - - Other                                                                                                                                                                                                                                          | 0         | A                |
| 4902.10.00 | - Appearing at least four times a week                                                                                                                                                                                                             | 0         | A                |
| 4902.90.00 | - Other                                                                                                                                                                                                                                            | 0         | A                |
| 4903.00.00 | CHILDREN'S PICTURE, DRAWING OR COLOURING BOOKS                                                                                                                                                                                                     | 5         | E                |
| 4904.00.00 | MUSIC, PRINTED OR IN MANUSCRIPT, WHETHER OR NOT BOUND OR ILLUSTRATED                                                                                                                                                                               | 5         | C                |
| 4905.10.00 | - Globes                                                                                                                                                                                                                                           | 0         | A                |
| 4905.91.00 | - - In book form                                                                                                                                                                                                                                   | 0         | A                |
| 4905.99.00 | - - Other                                                                                                                                                                                                                                          | 0         | A                |
| 4906.00.00 | 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 | 5         | A                |
| 4907.00.10 | - Postage, revenue or similar stamps, stamp-impressed paper and similar                                                                                                                                                                            | 0         | A                |
| 4907.00.20 | - Banknotes                                                                                                                                                                                                                                        | 0         | A                |
| 4907.00.90 | - Other                                                                                                                                                                                                                                            | 15        | E                |
| 4908.10.00 | - Transfers (decalcomanias), vitrifiable                                                                                                                                                                                                           | 0         | A                |
| 4908.90.00 | - Other                                                                                                                                                                                                                                            | 10        | E                |
| 4909.00.00 | PRINTED OR ILLUSTRATED POSTCARDS; PRINTED CARDS BEARING PERSONAL GREETINGS, MESSAGES OR ANNOUNCEMENTS, WHETHER OR NOT ILLUSTRATED, WITH OR WITHOUT ENVELOPES OR TRIMMINGS                                                                          | 15        | X                |
| 4910.00.00 | CALENDARS OF ANY KIND, PRINTED, INCLUDING CALENDAR BLOCKS                                                                                                                                                                                          | 15        | G                |
| 4911.10.10 | - - Catalogues and leaflets with descriptions or illustrations for machines and appliances; catalogues and sheets with descriptions or illustrations for the use of pharmaceutical or veterinary products                                          | 0         | A                |
| 4911.10.90 | - - Other                                                                                                                                                                                                                                          | 15        | X                |
| 4911.91.00 | - - Pictures, designs and photographs                                                                                                                                                                                                              | 15        | C                |

| SAC Code   | Description                                                                                      | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------|-----------|------------------|
| 4911.99.10 | - - - Lottery scratch cards                                                                      | 0         | A                |
| 4911.99.90 | - - - Other                                                                                      | 15        | X                |
| 5001.00.00 | SILKWORM COCOONS SUITABLE FOR REELING                                                            | 0         | A                |
| 5002.00.00 | RAW SILK (NOT THROWN)                                                                            | 0         | A                |
| 5003.00.00 | SILK WASTE (INCLUDING COCOONS UNSUITABLE FOR REELING, YARN WASTE AND GARNETTED STOCK)            | 0         | A                |
| 5004.00.00 | SILK YARN (OTHER THAN YARN SPUN FROM SILK WASTE) NOT PUT UP FOR RETAIL SALE                      | 5         | C                |
| 5005.00.00 | YARN SPUN FROM SILK WASTE, NOT PUT UP FOR RETAIL SALE                                            | 5         | C                |
| 5006.00.00 | SILK YARN AND YARN SPUN FROM SILK WASTE, PUT UP FOR RETAIL SALE; SILKWORM GUT                    | 5         | C                |
| 5007.10.00 | - Fabrics of noil silk                                                                           | 10        | A                |
| 5007.20.00 | - Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk | 10        | E                |
| 5007.90.00 | - Other fabrics                                                                                  | 10        | E                |
| 5101.11.00 | - - Shorn wool                                                                                   | 0         | A                |
| 5101.19.00 | - - Other                                                                                        | 0         | A                |
| 5101.21.00 | - - Shorn wool                                                                                   | 0         | A                |
| 5101.29.00 | - - Other                                                                                        | 0         | A                |
| 5101.30.00 | - Carbonized                                                                                     | 0         | A                |
| 5102.11.00 | - - Of Kashmir (cashmere) goats                                                                  | 0         | A                |
| 5102.19.00 | - - Other                                                                                        | 0         | A                |
| 5102.20.00 | - Coarse animal hair                                                                             | 0         | A                |
| 5103.10.00 | - Noils of wool or of fine animal hair                                                           | 0         | A                |
| 5103.20.00 | - Other waste of wool or of fine animal hair                                                     | 0         | A                |
| 5103.30.00 | - Waste of coarse animal hair                                                                    | 0         | A                |
| 5104.00.00 | GARNETTED STOCK OF WOOL OR OF FINE OR COARSE ANIMAL HAIR                                         | 0         | A                |
| 5105.10.00 | - Carded wool                                                                                    | 0         | A                |
| 5105.21.00 | - - Combed wool in fragments                                                                     | 0         | A                |
| 5105.29.00 | - - Other                                                                                        | 0         | A                |
| 5105.31.00 | - - Of Kashmir (cashmere) goats                                                                  | 0         | A                |
| 5105.39.00 | - - Other                                                                                        | 0         | A                |
| 5105.40.00 | - Coarse animal hair, carded or combed                                                           | 0         | A                |
| 5106.10.00 | - Containing 85 % or more by weight of wool                                                      | 5         | C                |
| 5106.20.00 | - Containing less than 85 % by weight of wool                                                    | 5         | C                |
| 5107.10.00 | - Containing 85 % or more by weight of wool                                                      | 5         | C                |
| 5107.20.00 | - Containing less than 85 % by weight of wool                                                    | 5         | C                |

| SAC Code   | Description                                                                                                                             | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 5108.10.00 | - Carded                                                                                                                                | 5         | C                |
| 5108.20.00 | - Combed                                                                                                                                | 5         | C                |
| 5109.10.00 | - Containing 85 % or more by weight of wool or of fine animal hair                                                                      | 5         | C                |
| 5109.90.00 | - Other                                                                                                                                 | 5         | C                |
| 5110.00.00 | YARN OF COARSE ANIMAL HAIR OR OF HORSEHAIR (INCLUDING GIMPED HORSEHAIR YARN), WHETHER OR NOT PUT UP FOR RETAIL SALE                     | 5         | C                |
| 5111.11.00 | - - Of a weight not exceeding 300 g/m <sup>2</sup>                                                                                      | 10        | E                |
| 5111.19.00 | - - Other                                                                                                                               | 10        | E                |
| 5111.20.00 | -Other, mixed mainly or solely with man-made filaments                                                                                  | 10        | E                |
| 5111.30.00 | - Other, mixed mainly or solely with man-made staple fibers                                                                             | 10        | E                |
| 5111.90.00 | - Other                                                                                                                                 | 10        | E                |
| 5112.11.00 | - - Of a weight not exceeding 200 g/m <sup>2</sup>                                                                                      | 10        | E                |
| 5112.19.00 | - - Other                                                                                                                               | 10        | E                |
| 5112.20.00 | -Other, mixed mainly or solely with man-made filaments                                                                                  | 10        | E                |
| 5112.30.00 | - Other, mixed mainly or solely with man-made staple fibers                                                                             | 10        | E                |
| 5112.90.00 | - Other                                                                                                                                 | 10        | E                |
| 5113.00.00 | WOVEN FABRICS OF COARSE ANIMAL HAIR OR OF HORSEHAIR                                                                                     | 10        | E                |
| 5201.00.00 | COTTON, NOT CARDED OR COMBED                                                                                                            | 0         | A                |
| 5202.10.00 | - Yarn waste                                                                                                                            | 0         | A                |
| 5202.91.00 | - - Garnetted stock                                                                                                                     | 0         | A                |
| 5202.99.00 | - - Other                                                                                                                               | 0         | A                |
| 5203.00.00 | COTTON, CARDED OR COMBED                                                                                                                | 0         | A                |
| 5204.11.00 | - - Containing 85 % or more by weight of cotton                                                                                         | 5         | A                |
| 5204.19.00 | - - Other                                                                                                                               | 5         | C                |
| 5204.20.00 | - Put up for retail sale                                                                                                                | 5         | C                |
| 5205.11.00 | - - Measuring 714.29 decitex or more (not exceeding 14 metric number)                                                                   | 5         | E                |
| 5205.12.00 | - - Measuring less than 714.29 decitex but not less than 232.56 decitex (more than 14 metric number but not exceeding 43 metric number) | 5         | A                |
| 5205.13.00 | - - Measuring less than 232.56 decitex but not less than 192.31 decitex (more than 43 metric number but not exceeding 52 metric number) | 5         | A                |
| 5205.14.00 | - - Measuring less than 192.31 decitex but not less than 125 decitex (more than 52 metric number but not exceeding 80 metric number)    | 5         | E                |
| 5205.15.00 | - - Measuring less than 125 decitex (exceeding 80 metric number)                                                                        | 5         | A                |



| SAC Code   | Description                                                                                                                                                             | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 5205.21.00 | - - Measuring 714.29 decitex or more (not exceeding 14 metric number)                                                                                                   | 5         | A                |
| 5205.22.00 | - - Measuring less than 714.29 decitex but not less than 232.56 decitex (more than 14 metric number but not exceeding 43 metric number)                                 | 5         | A                |
| 5205.23.00 | - - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)                                 | 5         | A                |
| 5205.24.00 | - - Measuring less than 192.31 decitex but not less than 125 decitex (more than 52 metric number but not exceeding 80 metric number)                                    | 5         | A                |
| 5205.26.00 | - - Measuring less than 125 decitex but no less than 106.38 decitex (more than 80 metric number but not exceeding 94 metric number)                                     | 5         | C                |
| 5205.27.00 | - - Measuring less than 106.38 decitex but no less than 83.33 decitex (more than 94 metric number but not exceeding 120 metric number)                                  | 5         | E                |
| 5205.28.00 | - - Measuring less than 83.33 decitex (exceeding 120 metric number)                                                                                                     | 5         | E                |
| 5205.31.00 | - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)                                                                     | 5         | E                |
| 5205.32.00 | - - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | 5         | E                |
| 5205.33.00 | - - Measuring per single yarn less than 232.56 decitex but not less than 192.32 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | 5         | E                |
| 5205.34.00 | - - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)    | 5         | E                |
| 5205.35.00 | - - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)                                                                        | 5         | C                |
| 5205.41.00 | - - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)                                                                   | 5         | E                |
| 5205.42.00 | - - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | 5         | E                |
| 5205.43.00 | - - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | 5         | E                |
| 5205.44.00 | - - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)    | 5         | A                |
| 5205.46.00 | - - Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)    | 5         | C                |

| SAC Code   | Description                                                                                                                                                             | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 5205.47.00 | - - Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn) | 5         | C                |
| 5205.48.00 | - - Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)                                                                     | 5         | C                |
| 5206.11.00 | - - Measuring 714.29 decitex or more (not exceeding 14 metric number)                                                                                                   | 5         | C                |
| 5206.12.00 | - - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)                                 | 5         | A                |
| 5206.13.00 | - - Measuring less than 232.56 decitex but not less than 192.31 decitex (more than 43 metric number but not exceeding 52 metric number)                                 | 5         | E                |
| 5206.14.00 | - - Measuring less than 192.31 decitex but not less than 125 decitex (more than 52 metric number but not exceeding 80 metric number)                                    | 5         | E                |
| 5206.15.00 | - - Measuring less than 125 decitex (exceeding 80 metric number)                                                                                                        | 5         | C                |
| 5206.21.00 | - - Measuring 714.29 decitex or more (not exceeding 14 metric number)                                                                                                   | 5         | C                |
| 5206.22.00 | - - Measuring less than 714.29 decitex but not less than 232.56 decitex (more than 14 metric number but not exceeding 43 metric number)                                 | 5         | A                |
| 5206.23.00 | - - Measuring less than 232.56 decitex but not less than 192.31 decitex (more than 43 metric number but not exceeding 52 metric number)                                 | 5         | A                |
| 5206.24.00 | - - Measuring less than 192.31 decitex but not less than 125 decitex (more than 52 metric number but not exceeding 80 metric number)                                    | 5         | C                |
| 5206.25.00 | - - Measuring less than 125 decitex (exceeding 80 metric number)                                                                                                        | 5         | C                |
| 5206.31.00 | - - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)                                                                   | 5         | C                |
| 5206.32.00 | - - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | 5         | C                |
| 5206.33.00 | - - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | 5         | C                |
| 5206.34.00 | - - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)    | 5         | C                |
| 5206.35.00 | - - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)                                                                        | 5         | C                |
| 5206.41.00 | - - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)                                                                   | 5         | C                |

| SAC Code   | Description                                                                                                                                                             | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 5206.42.00 | - - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | 5         | C                |
| 5206.43.00 | - - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | 5         | C                |
| 5206.44.00 | - - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)    | 5         | C                |
| 5206.45.00 | - - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)                                                                        | 5         | C                |
| 5207.10.00 | - Containing 85 % or more by weight of cotton                                                                                                                           | 5         | A                |
| 5207.90.00 | - Other                                                                                                                                                                 | 5         | C                |
| 5208.11.00 | - - Plain weave, weighing not more than 100 g/m <sup>2</sup>                                                                                                            | 10        | E                |
| 5208.12.00 | - - Plain weave, weighing more than 100 g/m <sup>2</sup>                                                                                                                | 10        | E                |
| 5208.13.00 | - - 3-thread or 4-thread twill, including cross twill                                                                                                                   | 10        | E                |
| 5208.19.00 | - - Other fabrics                                                                                                                                                       | 10        | E                |
| 5208.21.00 | - - Plain weave, weighing not more than 100 g/m <sup>2</sup>                                                                                                            | 10        | E                |
| 5208.22.00 | - - Plain weave, weighing more than 100 g/m <sup>2</sup>                                                                                                                | 10        | E                |
| 5208.23.00 | - - 3-thread or 4-thread twill, including cross twill                                                                                                                   | 10        | E                |
| 5208.29.00 | - - Other fabrics                                                                                                                                                       | 10        | E                |
| 5208.31.00 | - - Plain weave, weighing not more than 100 g/m <sup>2</sup>                                                                                                            | 10        | E                |
| 5208.32.00 | - - Plain weave, weighing more than 100 g/m <sup>2</sup>                                                                                                                | 10        | E                |
| 5208.33.00 | - - 3-thread or 4-thread twill, including cross twill                                                                                                                   | 10        | E                |
| 5208.39.00 | - - Other fabrics                                                                                                                                                       | 10        | A                |
| 5208.41.00 | - - Plain weave, weighing not more than 100 g/m <sup>2</sup>                                                                                                            | 10        | E                |
| 5208.42.00 | - - Plain weave, weighing more than 100 g/m <sup>2</sup>                                                                                                                | 10        | E                |
| 5208.43.00 | - - 3-thread or 4-thread twill, including cross twill                                                                                                                   | 10        | A                |
| 5208.49.00 | - - Other fabrics                                                                                                                                                       | 10        | E                |
| 5208.51.00 | - - Plain weave, weighing not more than 100 g/m <sup>2</sup>                                                                                                            | 10        | E                |
| 5208.52.00 | - - Plain weave, weighing more than 100 g/m <sup>2</sup>                                                                                                                | 10        | E                |
| 5208.59.10 | - - - 3-thread or 4-thread twill, including cross twill                                                                                                                 | 10        | E                |
| 5208.59.90 | - - - Other                                                                                                                                                             | 10        | E                |
| 5209.11.00 | - - Plain weave                                                                                                                                                         | 10        | E                |
| 5209.12.10 | - - - Weighing 400 g/m <sup>2</sup> or more                                                                                                                             | 5         | C                |
| 5209.12.90 | - - - Other                                                                                                                                                             | 10        | E                |
| 5209.19.00 | - - Other fabrics                                                                                                                                                       | 10        | E                |
| 5209.21.00 | - - Plain weave                                                                                                                                                         | 10        | E                |
| 5209.22.00 | - - 3-thread or 4-thread twill, including cross twill                                                                                                                   | 10        | E                |
| 5209.29.00 | - - Other fabrics                                                                                                                                                       | 10        | A                |

| SAC Code   | Description                                             | Base Rate | Staging Category |
|------------|---------------------------------------------------------|-----------|------------------|
| 5209.31.00 | - - Plain weave                                         | 10        | A                |
| 5209.32.10 | - - - Weighing 400 g/m <sup>2</sup> or more             | 5         | C                |
| 5209.32.20 | - - - of yarn impregnated with acrylic resin            | 10        | A                |
| 5209.32.90 | - - - Other                                             | 10        | E                |
| 5209.39.00 | - - Other fabrics                                       | 10        | E                |
| 5209.41.00 | - - Plain weave                                         | 10        | E                |
| 5209.42.10 | - - - Weighing 400 g/m <sup>2</sup> or more             | 0         | A                |
| 5209.42.90 | - - - Other                                             | 10        | A                |
| 5209.43.10 | - - - Weighing 400 g/m <sup>2</sup> or more             | 5         | C                |
| 5209.43.90 | - - - Other                                             | 10        | E                |
| 5209.49.00 | - - Other fabrics                                       | 10        | E                |
| 5209.51.00 | - - Plain weave                                         | 10        | E                |
| 5209.52.00 | - - 3-thread or 4-thread twill, including cross twill   | 10        | E                |
| 5209.59.00 | - - Other fabrics                                       | 10        | E                |
| 5210.11.00 | - - Plain weave                                         | 10        | E                |
| 5210.19.10 | - - - 3-thread or 4-thread twill, including cross twill | 10        | E                |
| 5210.19.90 | - - - Other                                             | 10        | E                |
| 5210.21.00 | - - Plain weave                                         | 10        | E                |
| 5210.29.10 | - - - 3-thread or 4-thread twill, including cross twill | 10        | E                |
| 5210.29.90 | - - - Other                                             | 10        | E                |
| 5210.31.00 | - - Plain weave                                         | 10        | A                |
| 5210.32.00 | - - 3-thread or 4-thread twill, including cross twill   | 10        | E                |
| 5210.39.00 | - - Other fabrics                                       | 10        | A                |
| 5210.41.00 | - - Plain weave                                         | 10        | E                |
| 5210.49.10 | - - - 3-thread or 4-thread twill, including cross twill | 10        | E                |
| 5210.49.90 | - - - Other                                             | 10        | E                |
| 5210.51.00 | - - Plain weave                                         | 10        | E                |
| 5210.59.10 | - - - 3-thread or 4-thread twill, including cross twill | 10        | E                |
| 5210.59.90 | - - - Other                                             | 10        | E                |
| 5211.11.00 | - - Plain weave                                         | 10        | E                |
| 5211.12.00 | - - 3-thread or 4-thread twill, including cross twill   | 10        | E                |
| 5211.19.00 | - - Other fabrics                                       | 10        | E                |
| 5211.20.10 | - - Plain weave                                         | 10        | E                |
| 5211.20.20 | - - 3-thread or 4-thread twill, including cross twill   | 10        | E                |
| 5211.20.90 | - - Other                                               | 10        | E                |
| 5211.31.00 | - - Plain weave                                         | 10        | E                |
| 5211.32.00 | - - 3-thread or 4-thread twill, including cross twill   | 10        | E                |
| 5211.39.00 | - - Other fabrics                                       | 10        | A                |

| SAC Code   | Description                                                            | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------|-----------|------------------|
| 5211.41.00 | - - Plain weave                                                        | 10        | E                |
| 5211.42.00 | - - Denim                                                              | 10        | E                |
| 5211.43.00 | - - Other fabrics of 3-thread or 4-thread twill, including cross twill | 10        | E                |
| 5211.49.00 | - - Other fabrics                                                      | 10        | E                |
| 5211.51.00 | - - Plain weave                                                        | 10        | E                |
| 5211.52.00 | - - 3-thread or 4-thread twill, including cross twill                  | 10        | E                |
| 5211.59.00 | - - Other fabrics                                                      | 10        | E                |
| 5212.11.00 | - - Unbleached                                                         | 10        | E                |
| 5212.12.00 | - - Bleached                                                           | 10        | E                |
| 5212.13.00 | - - Dyed                                                               | 10        | E                |
| 5212.14.00 | - - Of yarns of different colours                                      | 10        | E                |
| 5212.15.00 | - - Printed                                                            | 10        | E                |
| 5212.21.00 | - - Unbleached                                                         | 10        | E                |
| 5212.22.00 | - - Bleached                                                           | 10        | E                |
| 5212.23.00 | - - Dyed                                                               | 10        | E                |
| 5212.24.00 | - - Of yarns of different colours                                      | 10        | E                |
| 5212.25.00 | - - Printed                                                            | 10        | E                |
| 5301.10.00 | - Flax, raw or retted                                                  | 0         | A                |
| 5301.21.00 | - - Broken or scutched                                                 | 0         | A                |
| 5301.29.00 | - - Other                                                              | 0         | A                |
| 5301.30.00 | - Flax tow and waste                                                   | 0         | A                |
| 5302.10.00 | - True hemp, raw or retted                                             | 0         | A                |
| 5302.90.00 | - Other                                                                | 0         | A                |
| 5303.10.10 | - - Kenaf                                                              | 0         | A                |
| 5303.10.90 | - - Other                                                              | 0         | A                |
| 5303.90.00 | - Other                                                                | 0         | A                |
| 5305.00.11 | - - Cabuya and henequen                                                | 0         | A                |
| 5305.00.19 | - - Other                                                              | 0         | A                |
| 5305.00.21 | - - Raw                                                                | 0         | A                |
| 5305.00.29 | - - Other                                                              | 0         | A                |
| 5305.00.31 | - - Raw                                                                | 0         | A                |
| 5305.00.39 | - - Other                                                              | 0         | A                |
| 5305.00.90 | - Other                                                                | 0         | A                |
| 5306.10.00 | - Single                                                               | 5         | C                |
| 5306.20.00 | - Multiple (folded) or cabled                                          | 5         | C                |
| 5307.10.00 | - Single                                                               | 5         | C                |
| 5307.20.00 | - Multiple (folded) or cabled                                          | 5         | C                |
| 5308.10.00 | - Coir yarn                                                            | 5         | C                |

| SAC Code   | Description                                                                      | Base Rate | Staging Category |
|------------|----------------------------------------------------------------------------------|-----------|------------------|
| 5308.20.00 | - True hemp yarn                                                                 | 5         | C                |
| 5308.90.10 | - - Ramie yarn                                                                   | 5         | C                |
| 5308.90.90 | - - Other                                                                        | 5         | C                |
| 5309.11.00 | - - Unbleached or bleached                                                       | 10        | E                |
| 5309.19.00 | - - Other                                                                        | 5         | C                |
| 5309.21.00 | - - Unbleached or bleached                                                       | 10        | E                |
| 5309.29.00 | - - Other                                                                        | 10        | E                |
| 5310.10.00 | - Unbleached                                                                     | 10        | E                |
| 5310.90.00 | - Other                                                                          | 10        | E                |
| 5311.00.10 | - Woven fabrics of paper yarn                                                    | 10        | E                |
| 5311.00.90 | - Other                                                                          | 10        | E                |
| 5401.10.10 | - - Not put up for retail sale                                                   | 5         | A                |
| 5401.10.20 | - - Put up for retail sale                                                       | 5         | A                |
| 5401.20.10 | - - Not put up for retail sale                                                   | 5         | E                |
| 5401.20.20 | - - Put up for retail sale                                                       | 5         | C                |
| 5402.11.00 | - - Of aramids                                                                   | 0         | A                |
| 5402.19.00 | - - Other                                                                        | 0         | A                |
| 5402.20.00 | - High tenacity yarn of polyesters                                               | 0         | A                |
| 5402.31.00 | - - Of nylon or other polyamides, measuring per single yarn not more than 50 tex | 5         | E                |
| 5402.32.00 | - - Of nylon or other polyamides, measuring per single yarn more than 50 tex     | 5         | E                |
| 5402.33.00 | - - Of polyesters                                                                | 0         | A                |
| 5402.34.00 | - - Of polypropylene                                                             | 5         | C                |
| 5402.39.00 | - - Other                                                                        | 5         | C                |
| 5402.44.10 | - - - Of nylon or other polyamides                                               | 0         | A                |
| 5402.44.20 | - - - Of polyesters, partially oriented                                          | 0         | A                |
| 5402.44.30 | - - - Of other polyesters                                                        | 5         | C                |
| 5402.44.90 | - - - Other                                                                      | 5         | C                |
| 5402.45.00 | - - Other, of nylon or other polyamides                                          | 0         | A                |
| 5402.46.00 | - - Other, of partially oriented polyesters                                      | 0         | A                |
| 5402.47.00 | - - Other, of polyesters                                                         | 0         | A                |
| 5402.48.00 | - - Other, of polypropylene                                                      | 5         | C                |
| 5402.49.00 | - - Other                                                                        | 5         | A                |
| 5402.51.00 | - - Of nylon or other polyamides                                                 | 5         | C                |
| 5402.52.00 | - - Of polyesters                                                                | 5         | E                |
| 5402.59.00 | - - Other                                                                        | 5         | C                |
| 5402.61.00 | - - Of nylon or other polyamides                                                 | 5         | C                |
| 5402.62.00 | - - Of polyesters                                                                | 5         | C                |

| SAC Code   | Description                                                                                                                                                                                                                        | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 5402.69.00 | - - Other                                                                                                                                                                                                                          | 5         | C                |
| 5403.10.00 | - High tenacity yarn of viscose rayon                                                                                                                                                                                              | 0         | A                |
| 5403.31.00 | - - Of viscose rayon, untwisted or with a twist not exceeding 120 turns per meter                                                                                                                                                  | 5         | C                |
| 5403.32.00 | - - Of viscose rayon, with a twist exceeding 120 turns per meter                                                                                                                                                                   | 5         | C                |
| 5403.33.10 | - - - Textured yarn                                                                                                                                                                                                                | 5         | C                |
| 5403.33.90 | - - - Other                                                                                                                                                                                                                        | 0         | A                |
| 5403.39.00 | - - Other                                                                                                                                                                                                                          | 5         | C                |
| 5403.41.00 | - - Of viscose rayon                                                                                                                                                                                                               | 5         | C                |
| 5403.42.00 | - - Of cellulose acetate                                                                                                                                                                                                           | 5         | C                |
| 5403.49.00 | - - Other                                                                                                                                                                                                                          | 5         | C                |
| 5404.11.00 | - - Of elastomers                                                                                                                                                                                                                  | 5         | C                |
| 5404.12.00 | - - Other, of polypropylene                                                                                                                                                                                                        | 5         | C                |
| 5404.19.10 | - - - Of polyamides, of a length not exceeding 6 cm and a diameter not exceeding 0.31 mm, for toothbrushes                                                                                                                         | 0         | A                |
| 5404.19.90 | - - - Other                                                                                                                                                                                                                        | 5         | C                |
| 5404.90.00 | - Other                                                                                                                                                                                                                            | 5         | C                |
| 5405.00.00 | ARTIFICIAL MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW), OF ARTIFICIAL TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM. | 5         | C                |
| 5406.00.10 | - Synthetic filament yarn                                                                                                                                                                                                          | 5         | C                |
| 5406.00.20 | - Artificial filament yarn                                                                                                                                                                                                         | 5         | C                |
| 5407.10.00 | - Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters                                                                                                                                     | 0         | A                |
| 5407.20.00 | - Woven fabrics obtained from strip or the like                                                                                                                                                                                    | 10        | G                |
| 5407.30.00 | - Fabrics specified in Note 9 to Section XI                                                                                                                                                                                        | 10        | E                |
| 5407.41.10 | - - - Of a density exceeding 70 yarns per cm <sup>2</sup>                                                                                                                                                                          | 10        | E                |
| 5407.41.90 | - - - Other                                                                                                                                                                                                                        | 10        | A                |
| 5407.42.00 | - - Dyed                                                                                                                                                                                                                           | 10        | A                |
| 5407.43.00 | - - Of yarns of different colours                                                                                                                                                                                                  | 10        | E                |
| 5407.44.00 | - - Printed                                                                                                                                                                                                                        | 10        | E                |
| 5407.51.00 | - - Unbleached or bleached                                                                                                                                                                                                         | 10        | E                |
| 5407.52.00 | - - Dyed                                                                                                                                                                                                                           | 10        | A                |
| 5407.53.00 | - - Of yarns of different colours                                                                                                                                                                                                  | 10        | A                |
| 5407.54.00 | - - Printed                                                                                                                                                                                                                        | 10        | A                |
| 5407.61.00 | - - Containing 85 % or more by weight of non-textured polyester filaments                                                                                                                                                          | 10        | A                |

| SAC Code   | Description                                                                                                                                                                                                             | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 5407.69.00 | - - Other                                                                                                                                                                                                               | 10        | A                |
| 5407.71.10 | - - - Woven fabrics of polypropylene of a density not exceeding 10 yarns per cm <sup>2</sup>                                                                                                                            | 10        | E                |
| 5407.71.90 | - - - Other                                                                                                                                                                                                             | 10        | E                |
| 5407.72.10 | - - - Woven fabrics of polypropylene of a density not exceeding 10 yarns per cm <sup>2</sup>                                                                                                                            | 10        | E                |
| 5407.72.90 | - - - Other                                                                                                                                                                                                             | 10        | A                |
| 5407.73.10 | - - - Of a kind used in the manufacture of tyres, weighing 200 g/m <sup>2</sup> or more                                                                                                                                 | 0         | A                |
| 5407.73.90 | - - - Other                                                                                                                                                                                                             | 10        | E                |
| 5407.74.00 | - - Printed                                                                                                                                                                                                             | 5         | C                |
| 5407.81.00 | - - Unbleached or bleached                                                                                                                                                                                              | 10        | E                |
| 5407.82.00 | - - Dyed                                                                                                                                                                                                                | 10        | E                |
| 5407.83.00 | - - Of yarns of different colours                                                                                                                                                                                       | 10        | E                |
| 5407.84.00 | - - Printed                                                                                                                                                                                                             | 10        | E                |
| 5407.91.00 | - - Unbleached or bleached                                                                                                                                                                                              | 10        | E                |
| 5407.92.00 | - - Dyed                                                                                                                                                                                                                | 10        | A                |
| 5407.93.00 | - - Of yarns of different colours                                                                                                                                                                                       | 10        | E                |
| 5407.94.00 | - - Printed                                                                                                                                                                                                             | 10        | E                |
| 5408.10.00 | - Woven fabrics obtained from high tenacity yarn of viscose rayon                                                                                                                                                       | 0         | A                |
| 5408.21.00 | - - Unbleached or bleached                                                                                                                                                                                              | 10        | E                |
| 5408.22.00 | - - Dyed                                                                                                                                                                                                                | 10        | E                |
| 5408.23.00 | - - Of yarns of different colours                                                                                                                                                                                       | 10        | E                |
| 5408.24.00 | - - Printed                                                                                                                                                                                                             | 10        | A                |
| 5408.31.00 | - - Unbleached or bleached                                                                                                                                                                                              | 10        | E                |
| 5408.32.10 | - - - Plain weave, containing less than 85 % by weight of artificial filaments, mixed solely or principally with cotton, of a density of 20 or more yarns per cm <sup>2</sup> , weighing more than 200 g/m <sup>2</sup> | 10        | E                |
| 5408.32.90 | - - - Other                                                                                                                                                                                                             | 10        | E                |
| 5408.33.10 | - - - Plain weave, containing less than 85 % by weight of artificial filaments, mixed solely or principally with cotton, of a density of 20 or more yarns per cm <sup>2</sup> , weighing more than 200 g/m <sup>2</sup> | 10        | E                |
| 5408.33.90 | - - - Other                                                                                                                                                                                                             | 10        | E                |
| 5408.34.00 | - - Printed                                                                                                                                                                                                             | 10        | E                |
| 5501.10.00 | - Of nylon or other polyamides                                                                                                                                                                                          | 0         | A                |
| 5501.20.00 | - Of polyesters                                                                                                                                                                                                         | 0         | A                |
| 5501.30.00 | - Acrylic or modacrylic                                                                                                                                                                                                 | 0         | A                |
| 5501.40.00 | - Of polypropylene                                                                                                                                                                                                      | 0         | A                |
| 5501.90.00 | - Other                                                                                                                                                                                                                 | 0         | A                |



| SAC Code   | Description                                                                        | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------|-----------|------------------|
| 5502.00.00 | ARTIFICIAL FILAMENT TOW                                                            | 0         | A                |
| 5503.11.00 | - - Of aramids                                                                     | 0         | A                |
| 5503.19.00 | - - Other                                                                          | 0         | A                |
| 5503.20.00 | - Of polyesters                                                                    | 0         | A                |
| 5503.30.00 | - Acrylic or modacrylic                                                            | 0         | A                |
| 5503.40.00 | - Of polypropylene                                                                 | 0         | A                |
| 5503.90.00 | - Other                                                                            | 0         | A                |
| 5504.10.00 | - Of viscose rayon                                                                 | 0         | A                |
| 5504.90.00 | - Other                                                                            | 0         | A                |
| 5505.10.00 | - Of synthetic fibers                                                              | 0         | A                |
| 5505.20.00 | - Of artificial fibers                                                             | 0         | A                |
| 5506.10.00 | - Of nylon or other polyamides                                                     | 0         | A                |
| 5506.20.00 | - Of polyesters                                                                    | 0         | A                |
| 5506.30.00 | - Acrylic or modacrylic                                                            | 0         | A                |
| 5506.90.00 | - Other                                                                            | 0         | A                |
| 5507.00.00 | ARTIFICIAL STAPLE FIBERS, CARDED,<br>COMBED OR OTHERWISE PROCESSED FOR<br>SPINNING | 0         | A                |
| 5508.10.10 | - - Not put up for retail sale                                                     | 5         | A                |
| 5508.10.20 | - - Put up for retail sale                                                         | 5         | A                |
| 5508.20.10 | - - Not put up for retail sale                                                     | 5         | C                |
| 5508.20.20 | - - Put up for retail sale                                                         | 5         | C                |
| 5509.11.00 | - - Single                                                                         | 5         | C                |
| 5509.12.00 | - - Multiple (folded) or cabled                                                    | 5         | C                |
| 5509.21.00 | - - Single                                                                         | 5         | E                |
| 5509.22.00 | - - Multiple (folded) or cabled                                                    | 5         | E                |
| 5509.31.00 | - - Single                                                                         | 5         | C                |
| 5509.32.00 | - - Multiple (folded) or cabled                                                    | 5         | C                |
| 5509.41.00 | - - Single                                                                         | 5         | C                |
| 5509.42.00 | - - Multiple (folded) or cabled                                                    | 5         | C                |
| 5509.51.00 | - - Mixed mainly or solely with artificial staple fibers                           | 5         | E                |
| 5509.52.00 | - - Mixed mainly or solely with wool or fine animal<br>hair                        | 5         | C                |
| 5509.53.00 | - - Mixed mainly or solely with cotton                                             | 5         | A                |
| 5509.59.00 | - - Other                                                                          | 5         | C                |
| 5509.61.00 | - - Mixed mainly or solely with wool or fine animal<br>hair                        | 5         | C                |
| 5509.62.00 | - - Mixed mainly or solely with cotton                                             | 5         | C                |
| 5509.69.00 | - - Other                                                                          | 5         | C                |
| 5509.91.00 | - - Mixed mainly or solely with wool or fine animal<br>hair                        | 5         | C                |

| SAC Code   | Description                                                                                                                                            | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 5509.92.00 | - - Mixed mainly or solely with cotton                                                                                                                 | 5         | C                |
| 5509.99.00 | - - Other                                                                                                                                              | 5         | C                |
| 5510.11.00 | - - Single                                                                                                                                             | 5         | C                |
| 5510.12.00 | - - Multiple (folded) or cabled                                                                                                                        | 5         | C                |
| 5510.20.00 | - Other yarn, mixed mainly or solely with wool or fine animal hair                                                                                     | 5         | C                |
| 5510.30.00 | - Other yarn, mixed mainly or solely with cotton                                                                                                       | 5         | C                |
| 5510.90.00 | - Other yarn                                                                                                                                           | 5         | C                |
| 5511.10.00 | - Of synthetic staple fibers, containing 85 % or more by weight of such fibers                                                                         | 5         | C                |
| 5511.20.00 | - Of synthetic staple fibers, containing less than 85 % by weight of such fibers                                                                       | 5         | C                |
| 5511.30.00 | - Of artificial staple fibers                                                                                                                          | 5         | C                |
| 5512.11.00 | - - Unbleached or bleached                                                                                                                             | 10        | E                |
| 5512.19.10 | - - - Twill weave (warp effect), with unbleached or bleached warp yarns and coloured weft yarns (or vice versa), weighing 400 g/m <sup>2</sup> or more | 5         | C                |
| 5512.19.90 | - - - Other                                                                                                                                            | 10        | E                |
| 5512.21.00 | - - Unbleached or bleached                                                                                                                             | 10        | E                |
| 5512.29.00 | - - Other                                                                                                                                              | 10        | E                |
| 5512.91.00 | - - Unbleached or bleached                                                                                                                             | 10        | E                |
| 5512.99.00 | - - Other                                                                                                                                              | 10        | A                |
| 5513.11.00 | - - Of polyester staple fibers, plain weave                                                                                                            | 10        | A                |
| 5513.12.00 | - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers                                                                      | 10        | E                |
| 5513.13.00 | - - Other woven fabrics of polyester staple fibers                                                                                                     | 10        | E                |
| 5513.19.00 | - - Other fabrics                                                                                                                                      | 10        | E                |
| 5513.21.00 | - - Of polyester staple fibers, plain weave                                                                                                            | 10        | E                |
| 5513.23.10 | - - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers                                                                    | 10        | E                |
| 5513.23.90 | - - - Other                                                                                                                                            | 10        | E                |
| 5513.29.00 | - - Other fabrics                                                                                                                                      | 10        | A                |
| 5513.31.00 | - - Of polyester staple fibers, plain weave                                                                                                            | 10        | E                |
| 5513.39.10 | - - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers                                                                    | 10        | E                |
| 5513.39.20 | - - Other woven fabrics of polyester staple fibers                                                                                                     | 10        | E                |
| 5513.39.90 | - - - Other                                                                                                                                            | 10        | E                |
| 5513.41.00 | - - Of polyester staple fibers, plain weave                                                                                                            | 10        | E                |
| 5513.49.10 | - - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers                                                                    | 10        | E                |
| 5513.49.20 | - - - Other woven fabrics of polyester staple fibers                                                                                                   | 10        | E                |
| 5513.49.90 | - - - Other                                                                                                                                            | 10        | E                |

| SAC Code   | Description                                                                       | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------------------|-----------|------------------|
| 5514.11.10 | - - - Of a weight exceeding 200 g/m <sup>2</sup>                                  | 10        | E                |
| 5514.11.90 | - - - Other                                                                       | 10        | E                |
| 5514.12.00 | - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers | 10        | E                |
| 5514.19.10 | - - - Other woven fabrics of polyester staple fibers                              | 10        | E                |
| 5514.19.90 | - - - Other                                                                       | 10        | E                |
| 5514.21.00 | - - Of polyester staple fibers, plain weave                                       | 10        | E                |
| 5514.22.00 | - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers | 10        | E                |
| 5514.23.00 | - - Other woven fabrics of polyester staple fibers                                | 10        | A                |
| 5514.29.00 | - - Other fabrics                                                                 | 10        | E                |
| 5514.30.10 | - - Of polyester staple fibers, plain weave                                       | 10        | E                |
| 5514.30.21 | - - - Weighing 400 g/m <sup>2</sup> or more                                       | 5         | C                |
| 5514.30.29 | - - - Other                                                                       | 10        | E                |
| 5514.30.30 | - - Other woven fabrics of polyester staple fibers                                | 10        | E                |
| 5514.30.90 | - - Other                                                                         | 10        | E                |
| 5514.41.00 | - - Of polyester staple fibers, plain weave                                       | 10        | E                |
| 5514.42.00 | - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers | 10        | E                |
| 5514.43.00 | - - Other woven fabrics of polyester staple fibers                                | 10        | E                |
| 5514.49.00 | - - Other fabrics                                                                 | 10        | E                |
| 5515.11.00 | - - Mixed mainly or solely with viscose rayon staple fibers                       | 10        | A                |
| 5515.12.00 | - - Mixed mainly or solely with man-made filaments                                | 10        | A                |
| 5515.13.00 | - - Mixed mainly or solely with wool or fine animal hair                          | 10        | E                |
| 5515.19.00 | - - Other                                                                         | 10        | A                |
| 5515.21.00 | - - Mixed mainly or solely with man-made filaments                                | 10        | E                |
| 5515.22.00 | - - Mixed mainly or solely with wool or fine animal hair                          | 10        | E                |
| 5515.29.00 | - - Other                                                                         | 10        | A                |
| 5515.91.00 | - - Mixed mainly or solely with man-made filaments                                | 10        | A                |
| 5515.99.10 | - - - Mixed mainly or solely with wool or fine animal hair                        | 10        | E                |
| 5515.99.90 | - - - Other                                                                       | 10        | E                |
| 5516.11.00 | - - Unbleached or bleached                                                        | 10        | E                |
| 5516.12.00 | - - Dyed                                                                          | 10        | A                |
| 5516.13.10 | - - - Weighing 400 g/m <sup>2</sup> or more                                       | 5         | C                |
| 5516.13.90 | - - - Other                                                                       | 10        | E                |
| 5516.14.00 | - - Printed                                                                       | 10        | E                |
| 5516.21.00 | - - Unbleached or bleached                                                        | 10        | E                |
| 5516.22.00 | - - Dyed                                                                          | 10        | E                |

| SAC Code   | Description                                                                                                | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 5516.23.10 | - - - Weighing 400 g/m <sup>2</sup> or more                                                                | 5         | C                |
| 5516.23.90 | - - - Other                                                                                                | 10        | E                |
| 5516.24.00 | - - Printed                                                                                                | 10        | E                |
| 5516.31.00 | - - Unbleached or bleached                                                                                 | 10        | E                |
| 5516.32.00 | - - Dyed                                                                                                   | 10        | E                |
| 5516.33.00 | - - Of yarns of different colours                                                                          | 10        | E                |
| 5516.34.00 | - - Printed                                                                                                | 10        | E                |
| 5516.41.00 | - - Unbleached or bleached                                                                                 | 10        | E                |
| 5516.42.00 | - - Dyed                                                                                                   | 10        | E                |
| 5516.43.10 | - - - Weighing 400 g/m <sup>2</sup> or more                                                                | 5         | C                |
| 5516.43.90 | - - - Other                                                                                                | 10        | E                |
| 5516.44.00 | - - Printed                                                                                                | 10        | E                |
| 5516.91.00 | - - Unbleached or bleached                                                                                 | 10        | E                |
| 5516.92.00 | - - Dyed                                                                                                   | 10        | E                |
| 5516.93.00 | - - Of yarns of different colours                                                                          | 10        | E                |
| 5516.94.00 | - - Printed                                                                                                | 10        | E                |
| 5601.21.11 | - - - - Weighing 100 g/m <sup>2</sup> or more but not more than 350 g/m <sup>2</sup>                       | 5         | C                |
| 5601.21.19 | - - - - Other                                                                                              | 0         | A                |
| 5601.21.21 | - - - Cylinders for cigarette filters, whether or not containing activated carbon                          | 5         | C                |
| 5601.21.29 | - - - - Other                                                                                              | 15        | F                |
| 5601.22.11 | - - - - Weighing 100 g/m <sup>2</sup> or more but not more than 350 g/m <sup>2</sup>                       | 5         | C                |
| 5601.22.19 | - - - - Other                                                                                              | 0         | A                |
| 5601.22.21 | - - - Cylinders for cigarette filters, whether or not containing activated carbon                          | 5         | C                |
| 5601.22.29 | - - - - Other                                                                                              | 15        | E                |
| 5601.29.10 | - - - Wadding                                                                                              | 5         | C                |
| 5601.29.20 | - - - Articles of wadding                                                                                  | 15        | E                |
| 5601.30.00 | - Textile flock and dust and mill neps                                                                     | 5         | E                |
| 5602.10.00 | - Needleloom felt and stitch-bonded fiber fabrics                                                          | 5         | C                |
| 5602.21.00 | - - Of wool or fine animal hair                                                                            | 5         | C                |
| 5602.29.00 | - - Of other textile materials                                                                             | 5         | E                |
| 5602.90.10 | - - Covered with thermoplastics, of a thickness exceeding 0.15 mm, weighing more than 350 g/m <sup>2</sup> | 0         | A                |
| 5602.90.20 | - - Impregnated                                                                                            | 0         | A                |
| 5602.90.90 | - - Other                                                                                                  | 5         | C                |
| 5603.11.00 | - - Weighing not more than 25 g/m <sup>2</sup>                                                             | 0         | A                |
| 5603.12.00 | - - Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>                           | 0         | A                |

| SAC Code   | Description                                                                                                                                                                                  | Base Rate | Staging Category |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 5603.13.00 | - - Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>                                                                                                            | 0         | A                |
| 5603.14.00 | - - Weighing more than 150 g/m <sup>2</sup>                                                                                                                                                  | 0         | A                |
| 5603.91.00 | - - Weighing not more than 25 g/m <sup>2</sup>                                                                                                                                               | 0         | A                |
| 5603.92.00 | - - Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>                                                                                                             | 0         | A                |
| 5603.93.00 | - - Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>                                                                                                            | 0         | A                |
| 5603.94.00 | - - Weighing more than 150 g/m <sup>2</sup>                                                                                                                                                  | 0         | A                |
| 5604.10.00 | - Rubber thread and cord, textile-covered                                                                                                                                                    | 10        | E                |
| 5604.90.10 | - - High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated                                                                                | 0         | A                |
| 5604.90.90 | - - Other                                                                                                                                                                                    | 10        | E                |
| 5605.00.00 | 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 | 0         | A                |
| 5606.00.00 | 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; LOOP WALE-YARN                           | 5         | A                |
| 5607.21.00 | - - Binder or baler twine                                                                                                                                                                    | 15        | E                |
| 5607.29.00 | - - Other                                                                                                                                                                                    | 15        | A                |
| 5607.41.00 | - - Binder or baler twine                                                                                                                                                                    | 15        | F                |
| 5607.49.00 | - - Other                                                                                                                                                                                    | 15        | A                |
| 5607.50.00 | - Of other synthetic fibers                                                                                                                                                                  | 15        | A                |
| 5607.90.10 | - - Of jute or of other textile bast fibers of heading 53.03                                                                                                                                 | 15        | E                |
| 5607.90.90 | - - Other                                                                                                                                                                                    | 15        | E                |
| 5608.11.00 | - - Made up fishing nets                                                                                                                                                                     | 5         | E                |
| 5608.19.00 | - - Other                                                                                                                                                                                    | 15        | E                |
| 5608.90.00 | - Other                                                                                                                                                                                      | 15        | E                |
| 5609.00.00 | ARTICLES OF YARN, STRIP OR THE LIKE OF HEADING 54.04 OR 54.05, TWINE, CORDAGE, ROPE OR CABLES, NOT ELSEWHERE SPECIFIED OR INCLUDED                                                           | 15        | F                |
| 5701.10.00 | - Of wool or fine animal hair                                                                                                                                                                | 15        | E                |
| 5701.90.00 | - Of other textile materials                                                                                                                                                                 | 15        | E                |
| 5702.10.00 | - "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs                                                                                                                              | 15        | E                |
| 5702.20.00 | - Floor coverings of coconut fibers (coir)                                                                                                                                                   | 15        | E                |
| 5702.31.00 | - - Of wool or fine animal hair                                                                                                                                                              | 15        | E                |
| 5702.32.00 | - - Of man-made textile materials                                                                                                                                                            | 15        | E                |

| SAC Code   | Description                                                                                    | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------------|-----------|------------------|
| 5702.39.00 | - - Of other textile materials                                                                 | 15        | E                |
| 5702.41.00 | - - Of wool or fine animal hair                                                                | 15        | E                |
| 5702.42.00 | - - Of man-made textile materials                                                              | 15        | F                |
| 5702.49.00 | - - Of other textile materials                                                                 | 15        | E                |
| 5702.50.10 | - - Of wool or fine animal hair                                                                | 15        | E                |
| 5702.50.20 | - - Of man-made textile materials                                                              | 15        | E                |
| 5702.50.90 | - - Other                                                                                      | 15        | E                |
| 5702.91.00 | - - Of wool or fine animal hair                                                                | 15        | E                |
| 5702.92.00 | - - Of man-made textile materials                                                              | 15        | E                |
| 5702.99.00 | - - Of other textile materials                                                                 | 15        | E                |
| 5703.10.00 | - Of wool or fine animal hair                                                                  | 15        | E                |
| 5703.20.00 | - Of nylon or other polyamides                                                                 | 15        | E                |
| 5703.30.00 | - Of other man-made textile materials                                                          | 15        | E                |
| 5703.90.00 | - Of other textile materials                                                                   | 15        | E                |
| 5704.10.00 | - Having a maximum surface area of 0.3 m <sup>2</sup>                                          | 15        | E                |
| 5704.90.00 | - Other                                                                                        | 15        | E                |
| 5705.00.00 | OTHER CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WHETHER OR NOT MADE UP                        | 15        | A                |
| 5801.10.00 | - Of wool or fine animal hair                                                                  | 10        | E                |
| 5801.21.00 | - - Uncut weft pile fabrics                                                                    | 10        | E                |
| 5801.22.00 | - - Cut corduroy                                                                               | 10        | E                |
| 5801.23.10 | - - - With pile fibers of a length exceeding 3 mm                                              | 10        | E                |
| 5801.23.90 | - - - Other                                                                                    | 10        | E                |
| 5801.26.00 | - - Chenille fabrics                                                                           | 10        | E                |
| 5801.27.10 | - - - Uncut (creped)                                                                           | 10        | E                |
| 5801.27.21 | - - - - With pile fibers of a length exceeding 3 mm                                            | 10        | E                |
| 5801.27.29 | - - - - Other                                                                                  | 10        | A                |
| 5801.31.00 | - - Uncut weft pile fabrics                                                                    | 10        | E                |
| 5801.32.00 | - - Cut corduroy                                                                               | 10        | E                |
| 5801.33.00 | - - Other weft pile fabrics                                                                    | 10        | E                |
| 5801.36.00 | - - Chenille fabrics                                                                           | 10        | E                |
| 5801.37.11 | - - - - For closing by pressure ("Velcro")                                                     | 0         | A                |
| 5801.37.19 | - - - - Other                                                                                  | 10        | E                |
| 5801.37.21 | - - - - With pile fibers of a length exceeding 3 mm                                            | 10        | E                |
| 5801.37.22 | - - - - Other, pieces of a width exceeding 350 cm and weight of more than 130 g/m <sup>2</sup> | 10        | E                |
| 5801.37.29 | - - - - Other                                                                                  | 0         | A                |
| 5801.90.00 | - Of other textile materials                                                                   | 10        | E                |
| 5802.11.00 | - - Unbleached                                                                                 | 10        | E                |

| SAC Code   | Description                                                                                                                                                                                          | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 5802.19.00 | - - Other                                                                                                                                                                                            | 10        | E                |
| 5802.20.00 | - Terry towelling and similar woven terry fabrics, of other textile materials                                                                                                                        | 10        | E                |
| 5802.30.00 | - Tufted textile fabrics                                                                                                                                                                             | 10        | E                |
| 5803.00.10 | - Of cotton                                                                                                                                                                                          | 10        | E                |
| 5803.00.90 | - Other                                                                                                                                                                                              | 10        | E                |
| 5804.10.00 | - Tulles and other net fabrics                                                                                                                                                                       | 10        | A                |
| 5804.21.00 | - - Of man-made fibers                                                                                                                                                                               | 10        | A                |
| 5804.29.00 | - - Of other textile materials                                                                                                                                                                       | 10        | A                |
| 5804.30.00 | - Hand-made lace                                                                                                                                                                                     | 10        | E                |
| 5805.00.00 | HAND-WOVEN TAPESTRIES OF THE TYPE GOBELINS, FLANDERS, AUBUSSON, BEAUVAIS AND THE LIKE, AND NEEDLE-WORKED TAPESTRIES (FOR EXAMPLE: PETIT POINT, CROSS STITCH), WHETHER OR NOT MADE UP                 | 15        | E                |
| 5806.10.10 | - - Of a width of less than 10 cm, with pile fibers of a length exceeding 3 mm                                                                                                                       | 10        | E                |
| 5806.10.20 | - - For closing by pressure ("Velcro")                                                                                                                                                               | 0         | A                |
| 5806.10.90 | - - Other                                                                                                                                                                                            | 10        | E                |
| 5806.20.00 | - Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread                                                                                                         | 10        | A                |
| 5806.31.10 | - - - Of a density exceeding 75 yarns per cm2                                                                                                                                                        | 5         | C                |
| 5806.31.90 | - - - Other                                                                                                                                                                                          | 10        | A                |
| 5806.32.10 | - - - Of polyamides, of a density exceeding 75 yarns per cm2                                                                                                                                         | 5         | C                |
| 5806.32.90 | - - - Other                                                                                                                                                                                          | 10        | A                |
| 5806.39.00 | - - Of other textile materials                                                                                                                                                                       | 10        | A                |
| 5806.40.00 | - Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)                                                                                                                | 10        | E                |
| 5807.10.00 | - Woven                                                                                                                                                                                              | 10        | A                |
| 5807.90.00 | - Other                                                                                                                                                                                              | 10        | A                |
| 5808.10.00 | - Braids in the piece                                                                                                                                                                                | 10        | E                |
| 5808.90.00 | - Other                                                                                                                                                                                              | 10        | A                |
| 5809.00.00 | WOVEN FABRICS OF METAL THREAD AND WOVEN FABRICS OF METALLISED YARN OF HEADING 56.05, OF THE KIND USED IN APPAREL, AS FURNISHING FABRICS OR FOR SIMILAR PURPOSES, NOT ELSEWHERE SPECIFIED OR INCLUDED | 10        | E                |
| 5810.10.00 | - Embroidery without visible ground                                                                                                                                                                  | 10        | E                |
| 5810.91.00 | - - Of cotton                                                                                                                                                                                        | 10        | A                |
| 5810.92.00 | - - Of man-made fibers                                                                                                                                                                               | 10        | A                |
| 5810.99.00 | - - Of other textile materials                                                                                                                                                                       | 10        | E                |
| 5811.00.10 | - Of dipped fabrics                                                                                                                                                                                  | 10        | E                |

| SAC Code   | Description                                                                                                                                                                                     | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 5811.00.90 | - Other                                                                                                                                                                                         | 10        | E                |
| 5901.10.00 | - Textile fabrics coated with gum or amylaceous substances, of the kind used for the outer covers of books or the like                                                                          | 5         | C                |
| 5901.90.00 | - Other                                                                                                                                                                                         | 5         | C                |
| 5902.10.00 | - Of nylon or other polyamides                                                                                                                                                                  | 0         | A                |
| 5902.20.00 | - Of polyesters                                                                                                                                                                                 | 0         | A                |
| 5902.90.00 | - Other                                                                                                                                                                                         | 0         | A                |
| 5903.10.00 | - With poly(vinyl chloride)                                                                                                                                                                     | 5         | C                |
| 5903.20.00 | - With polyurethane                                                                                                                                                                             | 10        | E                |
| 5903.90.10 | - - Fabrics with visible particles of thermoplastics on one or both sides (interlinings)                                                                                                        | 5         | A                |
| 5903.90.20 | - - Other, of polyamides, of a density exceeding 35 yarns per cm <sup>2</sup>                                                                                                                   | 5         | C                |
| 5903.90.30 | - - Other, of textured polyester yarn coated with acrylic polymers, in the piece, of a width exceeding 183 cm                                                                                   | 10        | E                |
| 5903.90.90 | - - Other                                                                                                                                                                                       | 10        | A                |
| 5904.10.00 | - Linoleum                                                                                                                                                                                      | 0         | A                |
| 5904.90.00 | - Other                                                                                                                                                                                         | 10        | E                |
| 5905.00.00 | TEXTILE WALL COVERINGS                                                                                                                                                                          | 10        | E                |
| 5906.10.00 | - Adhesive tape of a width not exceeding 20 cm                                                                                                                                                  | 10        | E                |
| 5906.91.00 | - - Knitted or crocheted                                                                                                                                                                        | 10        | E                |
| 5906.99.10 | - - - Of polyamides or viscose rayon, weighing 150 g/m <sup>2</sup> or more but not more than 500 g/m <sup>2</sup>                                                                              | 5         | C                |
| 5906.99.20 | - - - Flannel                                                                                                                                                                                   | 10        | E                |
| 5906.99.30 | - - - Rubberised nylon fabrics of the kind used in the manufacture of tyres                                                                                                                     | 0         | A                |
| 5906.99.90 | - - - Other                                                                                                                                                                                     | 10        | E                |
| 5907.00.00 | TEXTILE FABRICS OTHERWISE IMPREGNATED, COATED OR COVERED; PAINTED CANVAS BEING THEATRICAL SCENERY, STUDIO BACK-CLOTHS OR THE LIKE                                                               | 0         | A                |
| 5908.00.00 | TEXTILE WICKS, WOVEN, PLAITED OR KNITTED, FOR LAMPS, STOVES, LIGHTERS, CANDLES OR THE LIKE; INCANDESCENT GAS MANTLES AND TUBULAR KNITTED GAS MANTLE FABRIC THEREFOR, WHETHER OR NOT IMPREGNATED | 5         | C                |
| 5909.00.00 | TEXTILE HOSEPIPING AND SIMILAR TEXTILE TUBING, WITH OR WITHOUT LINING, ARMOUR, OR ACCESSORIES OF OTHER MATERIALS                                                                                | 0         | A                |



| SAC Code   | Description                                                                                                                                                                                                                                                                                                                                      | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 5910.00.00 | TRANSMISSION OR CONVEYOR BELTS OR BELTING, OF TEXTILE MATERIAL, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OR REINFORCED WITH METAL OR OTHER MATERIAL                                                                                                                                                               | 0         | A                |
| 5911.10.00 | - Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of the kind used for card clothing, and similar fabrics of the kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams) | 5         | C                |
| 5911.20.00 | - Bolting cloth, whether or not made up                                                                                                                                                                                                                                                                                                          | 5         | C                |
| 5911.31.00 | - - Weighing less than 650 g/m <sup>2</sup>                                                                                                                                                                                                                                                                                                      | 0         | A                |
| 5911.32.00 | - - Weighing 650 g/m <sup>2</sup> or more                                                                                                                                                                                                                                                                                                        | 0         | A                |
| 5911.40.00 | - Straining cloth and thick cloth of the kind used in oil presses or the like, including that of human hair                                                                                                                                                                                                                                      | 0         | A                |
| 5911.90.00 | - Other                                                                                                                                                                                                                                                                                                                                          | 0         | A                |
| 6001.10.00 | - "Long pile" fabrics                                                                                                                                                                                                                                                                                                                            | 10        | E                |
| 6001.21.00 | - - Of cotton                                                                                                                                                                                                                                                                                                                                    | 10        | A                |
| 6001.22.00 | - - Of man-made fibers                                                                                                                                                                                                                                                                                                                           | 10        | E                |
| 6001.29.00 | - - Of other textile materials                                                                                                                                                                                                                                                                                                                   | 10        | E                |
| 6001.91.10 | - - - With pile fibers of a length exceeding 3 mm                                                                                                                                                                                                                                                                                                | 10        | E                |
| 6001.91.90 | - - - Other                                                                                                                                                                                                                                                                                                                                      | 10        | E                |
| 6001.92.10 | - - - With pile fibers of a length exceeding 3 mm                                                                                                                                                                                                                                                                                                | 5         | C                |
| 6001.92.90 | - - - Other                                                                                                                                                                                                                                                                                                                                      | 10        | A                |
| 6001.99.00 | - - Of other textile materials                                                                                                                                                                                                                                                                                                                   | 10        | E                |
| 6002.40.11 | - - - Of a width not exceeding 11 cm and a thickness not exceeding 3 mm, for edging                                                                                                                                                                                                                                                              | 0         | A                |
| 6002.40.19 | - - - Other                                                                                                                                                                                                                                                                                                                                      | 10        | E                |
| 6002.40.90 | - - Other                                                                                                                                                                                                                                                                                                                                        | 10        | E                |
| 6002.90.00 | - Other                                                                                                                                                                                                                                                                                                                                          | 10        | E                |
| 6003.10.00 | - Of wool or fine animal hair                                                                                                                                                                                                                                                                                                                    | 10        | E                |
| 6003.20.00 | - Of cotton                                                                                                                                                                                                                                                                                                                                      | 10        | E                |
| 6003.30.00 | - Of synthetic fibers                                                                                                                                                                                                                                                                                                                            | 10        | E                |
| 6003.40.00 | - Of artificial fibers                                                                                                                                                                                                                                                                                                                           | 10        | E                |
| 6003.90.00 | - Other                                                                                                                                                                                                                                                                                                                                          | 10        | A                |
| 6004.10.10 | - - With polyurethane ("lycra")                                                                                                                                                                                                                                                                                                                  | 5         | A                |
| 6004.10.90 | - - Other                                                                                                                                                                                                                                                                                                                                        | 10        | A                |
| 6004.90.00 | - Other                                                                                                                                                                                                                                                                                                                                          | 10        | A                |
| 6005.21.00 | - - Unbleached or bleached                                                                                                                                                                                                                                                                                                                       | 10        | E                |
| 6005.22.00 | - - Dyed                                                                                                                                                                                                                                                                                                                                         | 10        | E                |

| SAC Code   | Description                       | Base Rate | Staging Category |
|------------|-----------------------------------|-----------|------------------|
| 6005.23.00 | - - Of yarns of different colours | 10        | E                |
| 6005.24.00 | - - Printed                       | 10        | A                |
| 6005.31.00 | - - Unbleached or bleached        | 10        | E                |
| 6005.32.00 | - - Dyed                          | 10        | A                |
| 6005.33.00 | - - Of yarns of different colours | 10        | E                |
| 6005.34.00 | - - Printed                       | 10        | E                |
| 6005.41.00 | - - Unbleached or bleached        | 10        | E                |
| 6005.42.00 | - - Dyed                          | 10        | E                |
| 6005.43.00 | - - Of yarns of different colours | 10        | E                |
| 6005.44.00 | - - Printed                       | 10        | E                |
| 6005.90.10 | - - Of wool or fine animal hair   | 10        | E                |
| 6005.90.90 | - - Other                         | 10        | E                |
| 6006.10.00 | - Of wool or fine animal hair     | 10        | E                |
| 6006.21.00 | - - Unbleached or bleached        | 10        | E                |
| 6006.22.00 | - - Dyed                          | 10        | A                |
| 6006.23.00 | - - Of yarns of different colours | 10        | A                |
| 6006.24.00 | - - Printed                       | 10        | A                |
| 6006.31.00 | - - Unbleached or bleached        | 10        | E                |
| 6006.32.00 | - - Dyed                          | 10        | A                |
| 6006.33.00 | - - Of yarns of different colours | 10        | A                |
| 6006.34.00 | - - Printed                       | 10        | A                |
| 6006.41.00 | - - Unbleached or bleached        | 10        | E                |
| 6006.42.00 | - - Dyed                          | 10        | A                |
| 6006.43.00 | - - Of yarns of different colours | 10        | E                |
| 6006.44.00 | - - Printed                       | 10        | E                |
| 6006.90.00 | - Other                           | 10        | F                |
| 6101.20.00 | - Of cotton                       | 15        | E                |
| 6101.30.00 | - Of man-made fibers              | 15        | E                |
| 6101.90.10 | - - Of wool or fine animal hair   | 15        | E                |
| 6101.90.90 | - - Other                         | 15        | E                |
| 6102.10.00 | - Of wool or fine animal hair     | 15        | E                |
| 6102.20.00 | - Of cotton                       | 15        | E                |
| 6102.30.00 | - Of man-made fibers              | 15        | E                |
| 6102.90.00 | - Of other textile materials      | 15        | E                |
| 6103.10.10 | - - Of wool or fine animal hair   | 15        | E                |
| 6103.10.20 | - Of synthetic fibers             | 15        | E                |
| 6103.10.90 | - - Of other textile materials    | 15        | E                |
| 6103.22.00 | - - Of cotton                     | 15        | E                |

| SAC Code   | Description                       | Base Rate | Staging Category |
|------------|-----------------------------------|-----------|------------------|
| 6103.23.00 | - - Of synthetic fibers           | 15        | E                |
| 6103.29.10 | - - Of wool or fine animal hair   | 15        | E                |
| 6103.29.90 | - - - Other                       | 15        | E                |
| 6103.31.00 | - - Of wool or fine animal hair   | 15        | E                |
| 6103.32.00 | - - Of cotton                     | 15        | E                |
| 6103.33.00 | - - Of synthetic fibers           | 15        | E                |
| 6103.39.00 | - - Of other textile materials    | 15        | E                |
| 6103.41.00 | - - Of wool or fine animal hair   | 15        | E                |
| 6103.42.00 | - - Of cotton                     | 15        | E                |
| 6103.43.00 | - - Of synthetic fibers           | 15        | A                |
| 6103.49.00 | - - Of other textile materials    | 15        | E                |
| 6104.13.00 | - - Of synthetic fibers           | 15        | E                |
| 6104.19.10 | - - - Of wool or fine animal hair | 15        | E                |
| 6104.19.20 | - - - Of cotton                   | 15        | E                |
| 6104.19.90 | - - - Other                       | 15        | E                |
| 6104.22.00 | - - Of cotton                     | 15        | E                |
| 6104.23.00 | - -Of synthetic fibers            | 15        | E                |
| 6104.29.10 | - - - Of wool or fine animal hair | 15        | E                |
| 6104.29.90 | - - - Other                       | 15        | E                |
| 6104.31.00 | - - Of wool or fine animal hair   | 15        | E                |
| 6104.32.00 | - - Of cotton                     | 15        | E                |
| 6104.33.00 | - - Of synthetic fibers           | 15        | E                |
| 6104.39.00 | - - Of other textile materials    | 15        | E                |
| 6104.41.00 | - - Of wool or fine animal hair   | 15        | E                |
| 6104.42.00 | - - Of cotton                     | 15        | E                |
| 6104.43.00 | - - Of synthetic fibers           | 15        | E                |
| 6104.44.00 | - - Of artificial fibers          | 15        | E                |
| 6104.49.00 | - - Of other textile materials    | 15        | E                |
| 6104.51.00 | - - Of wool or fine animal hair   | 15        | E                |
| 6104.52.00 | - - Of cotton                     | 15        | E                |
| 6104.53.00 | - - Of synthetic fibers           | 15        | E                |
| 6104.59.00 | - - Of other textile materials    | 15        | E                |
| 6104.61.00 | - - Of wool or fine animal hair   | 15        | E                |
| 6104.62.00 | - - Of cotton                     | 15        | E                |
| 6104.63.00 | - - Of synthetic fibers           | 15        | E                |
| 6104.69.00 | - - Of other textile materials    | 15        | A                |
| 6105.10.00 | - Of cotton                       | 15        | E                |
| 6105.20.00 | - Of man-made fibers              | 15        | E                |

| <b>SAC Code</b> | <b>Description</b>              | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|---------------------------------|------------------|-------------------------|
| 6105.90.00      | - Of other textile materials    | 15               | E                       |
| 6106.10.00      | - Of cotton                     | 15               | E                       |
| 6106.20.00      | - Of man-made fibers            | 15               | E                       |
| 6106.90.00      | - Of other textile materials    | 15               | E                       |
| 6107.11.00      | - - Of cotton                   | 15               | E                       |
| 6107.12.00      | - - Of man-made fibers          | 15               | E                       |
| 6107.19.00      | - - Of other textile materials  | 15               | E                       |
| 6107.21.00      | - - Of cotton                   | 15               | E                       |
| 6107.22.00      | - - Of man-made fibers          | 15               | E                       |
| 6107.29.00      | - - Of other textile materials  | 15               | E                       |
| 6107.91.00      | - - Of cotton                   | 15               | E                       |
| 6107.99.10      | - - Of man-made fibers          | 15               | E                       |
| 6107.99.90      | - - - Other                     | 15               | E                       |
| 6108.11.00      | - - Of man-made fibers          | 15               | E                       |
| 6108.19.00      | - - Of other textile materials  | 15               | E                       |
| 6108.21.00      | - - Of cotton                   | 15               | E                       |
| 6108.22.00      | - - Of man-made fibers          | 15               | E                       |
| 6108.29.00      | - - Of other textile materials  | 15               | E                       |
| 6108.31.00      | - - Of cotton                   | 15               | E                       |
| 6108.32.00      | - - Of man-made fibers          | 15               | E                       |
| 6108.39.00      | - - Of other textile materials  | 15               | E                       |
| 6108.91.00      | - - Of cotton                   | 15               | E                       |
| 6108.92.00      | - - Of man-made fibers          | 15               | E                       |
| 6108.99.00      | - - Of other textile materials  | 15               | E                       |
| 6109.10.00      | - Of cotton                     | 15               | E                       |
| 6109.90.00      | - Of other textile materials    | 15               | E                       |
| 6110.11.00      | - - Of wool                     | 15               | E                       |
| 6110.12.00      | - - Of Kashmir (cashmere) goats | 15               | E                       |
| 6110.19.00      | - - Other                       | 15               | E                       |
| 6110.20.00      | - Of cotton                     | 15               | E                       |
| 6110.30.00      | - Of man-made fibers            | 15               | E                       |
| 6110.90.00      | - Of other textile materials    | 15               | E                       |
| 6111.20.00      | - Of cotton                     | 15               | E                       |
| 6111.30.00      | - Of synthetic fibers           | 15               | E                       |
| 6111.90.10      | - - Of wool or fine animal hair | 15               | E                       |
| 6111.90.90      | - - Other                       | 15               | E                       |
| 6112.11.00      | - - Of cotton                   | 15               | E                       |
| 6112.12.00      | - - Of synthetic fibers         | 15               | E                       |

| SAC Code   | Description                                                                                        | Base Rate | Staging Category |
|------------|----------------------------------------------------------------------------------------------------|-----------|------------------|
| 6112.19.00 | - - Of other textile materials                                                                     | 15        | E                |
| 6112.20.00 | - Overalls and ski suits                                                                           | 15        | E                |
| 6112.31.00 | - - Of synthetic fibers                                                                            | 15        | E                |
| 6112.39.00 | - - Of other textile materials                                                                     | 15        | E                |
| 6112.41.00 | - - Of synthetic fibers                                                                            | 15        | E                |
| 6112.49.00 | - - Of other textile materials                                                                     | 15        | E                |
| 6113.00.00 | GARMENTS, MADE UP OF KNITTED OR CROCHETED FABRICS OF HEADING 59.03, 59.06 OR 59.07                 | 15        | E                |
| 6114.20.00 | - Of cotton                                                                                        | 15        | E                |
| 6114.30.00 | - Of man-made fibers                                                                               | 15        | E                |
| 6114.90.00 | - Of other textile materials                                                                       | 15        | E                |
| 6115.10.10 | - - Stockings for varicose veins                                                                   | 0         | A                |
| 6115.10.90 | - - Other                                                                                          | 15        | E                |
| 6115.21.00 | - - Of synthetic fibers, measuring per single yarn less than 67 decitex                            | 15        | E                |
| 6115.22.00 | - - Of synthetic fibers, measuring per single yarn 67 decitex or more                              | 15        | E                |
| 6115.29.00 | - - Of other textile materials                                                                     | 15        | E                |
| 6115.30.00 | - Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex | 15        | E                |
| 6115.94.00 | - - Of wool or fine animal hair                                                                    | 15        | E                |
| 6115.95.00 | - - Of cotton                                                                                      | 15        | E                |
| 6115.96.00 | - - Of synthetic fibers                                                                            | 15        | E                |
| 6115.99.00 | - - Of other textile materials                                                                     | 15        | E                |
| 6116.10.00 | - Impregnated, coated or covered with plastic or rubber                                            | 15        | A                |
| 6116.91.00 | - - Of wool or fine animal hair                                                                    | 15        | E                |
| 6116.92.00 | - - Of cotton                                                                                      | 15        | E                |
| 6116.93.00 | - - Of synthetic fibers                                                                            | 15        | E                |
| 6116.99.00 | - - Of other textile materials                                                                     | 15        | E                |
| 6117.10.00 | - Shawls, scarves, mufflers, mantillas, veils and the like                                         | 15        | E                |
| 6117.80.10 | - - Kneepads and shin guards, other than for sports                                                | 0         | A                |
| 6117.80.20 | - - Ties, bow ties and cravats                                                                     | 15        | E                |
| 6117.80.90 | - - Other                                                                                          | 15        | A                |
| 6117.90.00 | - Parts                                                                                            | 15        | E                |
| 6201.11.00 | - - Of wool or fine animal hair                                                                    | 15        | E                |
| 6201.12.00 | - - Of cotton                                                                                      | 15        | E                |
| 6201.13.00 | - - Of man-made fibers                                                                             | 15        | E                |
| 6201.19.00 | - - Of other textile materials                                                                     | 15        | E                |
| 6201.91.00 | - - Of wool or fine animal hair                                                                    | 15        | E                |

| <b>SAC Code</b> | <b>Description</b>                | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|-----------------------------------|------------------|-------------------------|
| 6201.92.00      | - - Of cotton                     | 15               | E                       |
| 6201.93.00      | - - Of man-made fibers            | 15               | E                       |
| 6201.99.00      | - - Of other textile materials    | 15               | E                       |
| 6202.11.00      | - - Of wool or fine animal hair   | 15               | E                       |
| 6202.12.00      | - - Of cotton                     | 15               | E                       |
| 6202.13.00      | - - Of man-made fibers            | 15               | E                       |
| 6202.19.00      | - - Of other textile materials    | 15               | E                       |
| 6202.91.00      | - - Of wool or fine animal hair   | 15               | E                       |
| 6202.92.00      | - - Of cotton                     | 15               | E                       |
| 6202.93.00      | - - Of man-made fibers            | 15               | E                       |
| 6202.99.00      | - - Of other textile materials    | 15               | E                       |
| 6203.11.00      | - - Of wool or fine animal hair   | 15               | E                       |
| 6203.12.00      | - - Of synthetic fibers           | 15               | E                       |
| 6203.19.00      | - - Of other textile materials    | 15               | E                       |
| 6203.22.00      | - - Of cotton                     | 15               | E                       |
| 6203.23.00      | - - Of synthetic fibers           | 15               | E                       |
| 6203.29.10      | - - - Of wool or fine animal hair | 15               | E                       |
| 6203.29.90      | - - - Other                       | 15               | E                       |
| 6203.31.00      | - - Of wool or fine animal hair   | 15               | E                       |
| 6203.32.00      | - - Of cotton                     | 15               | E                       |
| 6203.33.00      | - - Of synthetic fibers           | 15               | E                       |
| 6203.39.00      | - - Of other textile materials    | 15               | E                       |
| 6203.41.00      | - - Of wool or fine animal hair   | 15               | E                       |
| 6203.42.00      | - - Of cotton                     | 15               | E                       |
| 6203.43.00      | - - Of synthetic fibers           | 15               | E                       |
| 6203.49.00      | - - Of other textile materials    | 15               | E                       |
| 6204.11.00      | - - Of wool or fine animal hair   | 15               | E                       |
| 6204.12.00      | - - Of cotton                     | 15               | E                       |
| 6204.13.00      | - - Of synthetic fibers           | 15               | E                       |
| 6204.19.00      | - - Of other textile materials    | 15               | E                       |
| 6204.21.00      | - - Of wool or fine animal hair   | 15               | E                       |
| 6204.22.00      | - - Of cotton                     | 15               | E                       |
| 6204.23.00      | - - Of synthetic fibers           | 15               | E                       |
| 6204.29.00      | - - Of other textile materials    | 15               | E                       |
| 6204.31.00      | - - Of wool or fine animal hair   | 15               | E                       |
| 6204.32.00      | - - Of cotton                     | 15               | E                       |
| 6204.33.00      | - - Of synthetic fibers           | 15               | E                       |
| 6204.39.00      | - - Of other textile materials    | 15               | E                       |

| <b>SAC Code</b> | <b>Description</b>              | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|---------------------------------|------------------|-------------------------|
| 6204.41.00      | - - Of wool or fine animal hair | 15               | E                       |
| 6204.42.00      | - - Of cotton                   | 15               | E                       |
| 6204.43.00      | - - Of synthetic fibers         | 15               | E                       |
| 6204.44.00      | - - Of artificial fibers        | 15               | E                       |
| 6204.49.00      | - - Of other textile materials  | 15               | E                       |
| 6204.51.00      | - - Of wool or fine animal hair | 15               | E                       |
| 6204.52.00      | - - Of cotton                   | 15               | E                       |
| 6204.53.00      | - - Of synthetic fibers         | 15               | E                       |
| 6204.59.00      | - - Of other textile materials  | 15               | E                       |
| 6204.61.00      | - - Of wool or fine animal hair | 15               | E                       |
| 6204.62.00      | - - Of cotton                   | 15               | E                       |
| 6204.63.00      | - - Of synthetic fibers         | 15               | E                       |
| 6204.69.00      | - - Of other textile materials  | 15               | E                       |
| 6205.20.00      | - Of cotton                     | 15               | E                       |
| 6205.30.00      | - Of man-made fibers            | 15               | E                       |
| 6205.90.10      | - - Of wool or fine animal hair | 15               | E                       |
| 6205.90.90      | - - Other                       | 15               | E                       |
| 6206.10.00      | - Of silk or silk waste         | 15               | E                       |
| 6206.20.00      | - Of wool or fine animal hair   | 15               | E                       |
| 6206.30.00      | - Of cotton                     | 15               | E                       |
| 6206.40.00      | - Of man-made fibers            | 15               | A                       |
| 6206.90.00      | - Of other textile materials    | 15               | E                       |
| 6207.11.00      | - - Of cotton                   | 15               | E                       |
| 6207.19.00      | - - Of other textile materials  | 15               | E                       |
| 6207.21.00      | - - Of cotton                   | 15               | E                       |
| 6207.22.00      | - - Of man-made fibers          | 15               | E                       |
| 6207.29.00      | - - Of other textile materials  | 15               | E                       |
| 6207.91.00      | - - Of cotton                   | 15               | E                       |
| 6207.99.10      | - - - Of man-made fibers        | 15               | E                       |
| 6207.99.90      | - - - Other                     | 15               | E                       |
| 6208.11.00      | - - Of man-made fibers          | 15               | E                       |
| 6208.19.00      | - - Of other textile materials  | 15               | E                       |
| 6208.21.00      | - - Of cotton                   | 15               | E                       |
| 6208.22.00      | - - Of man-made fibers          | 15               | E                       |
| 6208.29.00      | - - Of other textile materials  | 15               | E                       |
| 6208.91.00      | - - Of cotton                   | 15               | E                       |
| 6208.92.00      | - - Of man-made fibers          | 15               | E                       |
| 6208.99.00      | - - Of other textile materials  | 15               | E                       |

| <b>SAC Code</b> | <b>Description</b>                                                        | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|---------------------------------------------------------------------------|------------------|-------------------------|
| 6209.20.00      | - Of cotton                                                               | 15               | E                       |
| 6209.30.00      | - Of synthetic fibers                                                     | 15               | E                       |
| 6209.90.10      | - - Of wool or fine animal hair                                           | 15               | E                       |
| 6209.90.90      | - - Other                                                                 | 15               | E                       |
| 6210.10.10      | - - Disposable sterilised overalls                                        | 0                | A                       |
| 6210.10.90      | - - Other                                                                 | 15               | E                       |
| 6210.20.00      | - Other garments, of the type described in subheadings 6201.11 to 6201.19 | 15               | E                       |
| 6210.30.00      | - Other garments, of the type described in subheadings 6202.11 to 6202.19 | 15               | E                       |
| 6210.40.00      | - Other men's or boys' garments                                           | 15               | E                       |
| 6210.50.00      | - Other women's or girls' garments                                        | 15               | E                       |
| 6211.11.00      | - - Men's or boys'                                                        | 15               | E                       |
| 6211.12.00      | - - Women's or girls'                                                     | 15               | E                       |
| 6211.20.00      | - Overalls and ski suits                                                  | 15               | E                       |
| 6211.32.00      | - - Of cotton                                                             | 15               | E                       |
| 6211.33.00      | - - Of man-made fibers                                                    | 15               | E                       |
| 6211.39.00      | - - Of other textile materials                                            | 15               | E                       |
| 6211.42.00      | - - Of cotton                                                             | 15               | E                       |
| 6211.43.00      | - - Of man-made fibers                                                    | 15               | E                       |
| 6211.49.10      | - - - Of wool or fine animal hair                                         | 15               | E                       |
| 6211.49.90      | - - - Other                                                               | 15               | E                       |
| 6212.10.00      | - Brassieres                                                              | 15               | E                       |
| 6212.20.00      | - Girdles and panty girdles                                               | 15               | E                       |
| 6212.30.00      | - Corselettes                                                             | 15               | E                       |
| 6212.90.00      | - Other                                                                   | 15               | E                       |
| 6213.20.00      | - Of cotton                                                               | 15               | E                       |
| 6213.90.00      | - Of other textile materials                                              | 15               | E                       |
| 6214.10.00      | - Of silk or silk waste                                                   | 15               | E                       |
| 6214.20.00      | - Of wool or fine animal hair                                             | 15               | E                       |
| 6214.30.00      | - Of synthetic fibers                                                     | 15               | E                       |
| 6214.40.00      | - Of artificial fibers                                                    | 15               | E                       |
| 6214.90.00      | - Of other textile materials                                              | 15               | E                       |
| 6215.10.00      | - Of silk or silk waste                                                   | 15               | E                       |
| 6215.20.00      | - Of man-made fibers                                                      | 15               | E                       |
| 6215.90.00      | - Of other textile materials                                              | 15               | E                       |
| 6216.00.00      | GLOVES, MITTENS AND MITTS                                                 | 15               | E                       |
| 6217.10.00      | - Clothing accessories                                                    | 15               | A                       |
| 6217.90.00      | - Parts                                                                   | 15               | A                       |



| SAC Code   | Description                                                                                   | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------------------------------|-----------|------------------|
| 6301.10.00 | - Electric blankets                                                                           | 15        | E                |
| 6301.20.00 | - Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair | 15        | E                |
| 6301.30.00 | - Blankets (other than electric blankets) of cotton                                           | 15        | E                |
| 6301.40.00 | - Blankets (other than electric blankets) of synthetic fibers                                 | 15        | E                |
| 6301.90.00 | - Other blankets                                                                              | 15        | E                |
| 6302.10.00 | - Bed linen, knitted or crocheted                                                             | 15        | E                |
| 6302.21.00 | - - Of cotton                                                                                 | 15        | E                |
| 6302.22.00 | - - Of man-made fibers                                                                        | 15        | E                |
| 6302.29.00 | - - Of other textile materials                                                                | 15        | E                |
| 6302.31.00 | - - Of cotton                                                                                 | 15        | G                |
| 6302.32.00 | - - Of man-made fibers                                                                        | 15        | E                |
| 6302.39.00 | - - Of other textile materials                                                                | 15        | E                |
| 6302.40.00 | - Table linen, knitted or crocheted                                                           | 15        | E                |
| 6302.51.00 | - - Of cotton                                                                                 | 15        | E                |
| 6302.53.00 | - - Of man-made fibers                                                                        | 15        | E                |
| 6302.59.10 | - - - Of linen                                                                                | 15        | E                |
| 6302.59.90 | - - - Other                                                                                   | 15        | E                |
| 6302.60.00 | - Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton      | 15        | E                |
| 6302.91.00 | - - Of cotton                                                                                 | 15        | E                |
| 6302.93.00 | - - Of man-made fibers                                                                        | 15        | E                |
| 6302.99.10 | - - - Of linen                                                                                | 15        | E                |
| 6302.99.90 | - - - Other                                                                                   | 15        | E                |
| 6303.12.00 | - - Of synthetic fibers                                                                       | 15        | E                |
| 6303.19.10 | - - - Of Cotton                                                                               | 15        | E                |
| 6303.19.90 | - - - Other                                                                                   | 15        | E                |
| 6303.91.00 | - - Of cotton                                                                                 | 15        | E                |
| 6303.92.00 | - - Of synthetic fibers                                                                       | 15        | E                |
| 6303.99.00 | - - Of other textile materials                                                                | 15        | E                |
| 6304.11.00 | - - Knitted or crocheted                                                                      | 15        | E                |
| 6304.19.00 | - - Other                                                                                     | 15        | E                |
| 6304.91.00 | - - Knitted or crocheted                                                                      | 15        | E                |
| 6304.92.00 | - - Not knitted or crocheted, of cotton                                                       | 15        | E                |
| 6304.93.00 | - - Not knitted or crocheted, of synthetic fibers                                             | 15        | E                |
| 6304.99.00 | - - Not knitted or crocheted, of other textile materials                                      | 15        | E                |
| 6305.10.00 | - Of jute or of other textile bast fibers of heading 53.03                                    | 15        | E                |
| 6305.20.00 | - Of cotton                                                                                   | 15        | E                |
| 6305.32.00 | - - Flexible intermediate bulk containers                                                     | 15        | G                |

| SAC Code   | Description                                                                                                                                                                                                            | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 6305.33.00 | - - Other, of polyethylene or polypropylene strip or the like                                                                                                                                                          | 15        | X                |
| 6305.39.00 | - - Other                                                                                                                                                                                                              | 15        | E                |
| 6305.90.00 | - Of other textile materials                                                                                                                                                                                           | 15        | E                |
| 6306.12.00 | - - Of synthetic fibers                                                                                                                                                                                                | 15        | E                |
| 6306.19.10 | - - - Of Cotton                                                                                                                                                                                                        | 15        | E                |
| 6306.19.90 | - - - Other                                                                                                                                                                                                            | 15        | E                |
| 6306.22.00 | - - Of synthetic fibers                                                                                                                                                                                                | 15        | E                |
| 6306.29.10 | - - - Of cotton                                                                                                                                                                                                        | 15        | E                |
| 6306.29.90 | - - - Other                                                                                                                                                                                                            | 15        | E                |
| 6306.30.10 | - - Of synthetic fibers                                                                                                                                                                                                | 15        | E                |
| 6306.30.90 | - - Of other textile materials                                                                                                                                                                                         | 15        | E                |
| 6306.40.00 | - Pneumatic mattresses                                                                                                                                                                                                 | 15        | E                |
| 6306.90.10 | - - Of cotton                                                                                                                                                                                                          | 15        | E                |
| 6306.90.90 | - - Of other textile materials                                                                                                                                                                                         | 15        | E                |
| 6307.10.00 | - Floorcloths, dishcloths, dusters and similar cleaning cloths                                                                                                                                                         | 15        | E                |
| 6307.20.00 | - Life jackets and lifebelts                                                                                                                                                                                           | 0         | A                |
| 6307.90.10 | - - Safety belts                                                                                                                                                                                                       | 0         | A                |
| 6307.90.20 | - - Disposable masks                                                                                                                                                                                                   | 0         | A                |
| 6307.90.30 | - - Safety reflective strip                                                                                                                                                                                            | 0         | A                |
| 6307.90.90 | - - Other                                                                                                                                                                                                              | 15        | A                |
| 6308.00.00 | SETS CONSISTING OF WOVEN FABRIC AND YARN, WHETHER OR NOT WITH ACCESSORIES, FOR MAKING UP INTO RUGS, TAPESTRIES, EMBROIDERED TABLE CLOTHS OR SERVIETTES, OR SIMILAR TEXTILE ARTICLES, PUT UP IN PACKING FOR RETAIL SALE | 15        | E                |
| 6309.00.10 | - Footwear                                                                                                                                                                                                             | 15        | E                |
| 6309.00.90 | - Other                                                                                                                                                                                                                | 15        | A                |
| 6310.10.00 | - Sorted                                                                                                                                                                                                               | 10        | E                |
| 6310.90.10 | - - Containing 80 % or more by weight of polyesters                                                                                                                                                                    | 0         | A                |
| 6310.90.20 | - - Containing 80 % or more by weight of acrylic fibers                                                                                                                                                                | 0         | A                |
| 6310.90.90 | - - Other                                                                                                                                                                                                              | 10        | E                |
| 6401.10.00 | - Footwear incorporating a protective metal toecap                                                                                                                                                                     | 15        | X                |
| 6401.92.00 | - - Covering the ankle but not covering the knee                                                                                                                                                                       | 15        | X                |
| 6401.99.10 | - - - Covering the knee                                                                                                                                                                                                | 15        | X                |
| 6401.99.90 | - - - Other                                                                                                                                                                                                            | 15        | G                |
| 6402.12.00 | - - Ski-boots, cross-country ski footwear and snowboard boots                                                                                                                                                          | 15        | A                |
| 6402.19.00 | - - Other                                                                                                                                                                                                              | 15        | G                |

| SAC Code   | Description                                                                                                                 | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 6402.20.00 | - Footwear with upper straps or thongs assembled to the sole by means of plugs                                              | 15        | X                |
| 6402.91.10 | - - - Footwear incorporating a protective metal toecap                                                                      | 15        | G                |
| 6402.91.90 | - - - Other                                                                                                                 | 15        | G                |
| 6402.99.10 | - - - Footwear incorporating a protective metal toecap                                                                      | 15        | G                |
| 6402.99.90 | - - - Other                                                                                                                 | 15        | X                |
| 6403.12.00 | - - Ski-boots, cross-country ski footwear and snowboard boots                                                               | 15        | A                |
| 6403.19.00 | - - Other                                                                                                                   | 15        | X                |
| 6403.20.00 | - Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe | 15        | X                |
| 6403.40.00 | - Other footwear, incorporating a protective metal toecap                                                                   | 15        | X                |
| 6403.51.00 | - - Covering the ankle                                                                                                      | 15        | X                |
| 6403.59.00 | - - Other                                                                                                                   | 15        | X                |
| 6403.91.10 | - - - Footwear made on a base or platform of wood, not having an inner sole or a protective metal toecap                    | 15        | G                |
| 6403.91.90 | - - - Other                                                                                                                 | 15        | X                |
| 6403.99.10 | - - - Footwear made on a base or platform of wood, not having an inner sole or a protective metal toecap                    | 15        | G                |
| 6403.99.90 | - - - Other                                                                                                                 | 15        | X                |
| 6404.11.00 | - Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like                                   | 15        | G                |
| 6404.19.10 | - - - Overshoes with outer soles of plastics                                                                                | 0         | A                |
| 6404.19.90 | - - - Other                                                                                                                 | 15        | G                |
| 6404.20.00 | - Footwear with outer soles of leather or composition leather                                                               | 15        | X                |
| 6405.10.00 | - With uppers of leather or composition leather                                                                             | 15        | X                |
| 6405.20.00 | - With uppers of textile materials                                                                                          | 15        | X                |
| 6405.90.00 | - Other                                                                                                                     | 15        | X                |
| 6406.10.10 | - - Toe caps                                                                                                                | 10        | G                |
| 6406.10.90 | - - Other                                                                                                                   | 10        | G                |
| 6406.20.00 | - Outer soles and heels, of rubber or plastics                                                                              | 10        | X                |
| 6406.90.11 | - - - Outer soles and heels                                                                                                 | 10        | G                |
| 6406.90.12 | - - - Birch wood shanks, made on the basis of pressure and heat                                                             | 0         | A                |
| 6406.90.19 | - - - Other                                                                                                                 | 0         | A                |
| 6406.90.91 | - - - Outer soles and heels, other than of rubber, plastics or wood                                                         | 10        | X                |
| 6406.90.92 | - - - Removable in-soles, heel cushions and similar articles                                                                | 10        | G                |
| 6406.90.99 | - - - Other                                                                                                                 | 10        | G                |

| SAC Code   | Description                                                                                                                                                                        | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 6501.00.00 | HAT-FORMS, HAT BODIES AND HOODS OF FELT, NEITHER BLOCKED TO SHAPE NOR WITH MADE BRIMS; PLATEAUX AND MANCHONS (INCLUDING SLIT MANCHONS), OF FELT                                    | 5         | C                |
| 6502.00.00 | HAT-SHAPES, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, NEITHER BLOCKED TO SHAPE, NOR MADE WITH BRIMS, NOR LINED, NOR TRIMMED                                            | 5         | C                |
| 6504.00.00 | HATS AND OTHER HEADGEAR, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED                                                                     | 15        | C                |
| 6505.00.10 | - Hair-nets                                                                                                                                                                        | 15        | C                |
| 6505.00.20 | - Hats and other headgear of felt, made with hat-forms and plateaux of heading 65.01, whether or not lined or trimmed                                                              | 15        | C                |
| 6505.00.90 | - Other                                                                                                                                                                            | 15        | C                |
| 6506.10.10 | - - Of plastics, whether or not reinforced with glass fibers or other materials                                                                                                    | 15        | C                |
| 6506.10.90 | - - Other                                                                                                                                                                          | 15        | C                |
| 6506.91.00 | - - Of rubber or of plastics                                                                                                                                                       | 15        | C                |
| 6506.99.10 | - - - Of furskin                                                                                                                                                                   | 15        | C                |
| 6506.99.90 | - - - Other                                                                                                                                                                        | 15        | C                |
| 6507.00.00 | HEAD-BANDS, LININGS, COVERS, HAT FOUNDATIONS, HAT FRAMES, PEAKS AND CHINSTRAPS, FOR HEADGEAR                                                                                       | 5         | C                |
| 6601.10.00 | - Garden or similar umbrellas                                                                                                                                                      | 15        | A                |
| 6601.91.00 | - - Having a telescopic shaft                                                                                                                                                      | 15        | A                |
| 6601.99.00 | - - Other                                                                                                                                                                          | 15        | A                |
| 6602.00.00 | WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND THE LIKE                                                                                                                      | 15        | A                |
| 6603.20.00 | - Umbrella frames, including frames mounted on shafts (sticks)                                                                                                                     | 5         | A                |
| 6603.90.00 | - Other                                                                                                                                                                            | 5         | A                |
| 6701.00.00 | SKINS AND OTHER PARTS OF BIRDS WITH THEIR FEATHERS OR DOWN, FEATHERS, PARTS OF FEATHERS, DOWN AND ARTICLES THEREOF, OTHER THAN GOODS OF HEADING 05.05 AND WORKED QUILLS AND SCAPES | 15        | C                |
| 6702.10.00 | - Of plastics                                                                                                                                                                      | 15        | C                |
| 6702.90.00 | - Of other materials                                                                                                                                                               | 15        | C                |
| 6703.00.10 | - Man-made textile materials, prepared for use in making dolls' hair                                                                                                               | 5         | A                |
| 6703.00.90 | - Other                                                                                                                                                                            | 15        | C                |
| 6704.11.00 | - - Complete wigs                                                                                                                                                                  | 15        | C                |
| 6704.19.00 | - - Other                                                                                                                                                                          | 15        | C                |

| SAC Code   | Description                                                                                                                                                                                                                                              | Base Rate | Staging Category |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 6704.20.00 | - Of human hair                                                                                                                                                                                                                                          | 15        | C                |
| 6704.90.00 | - Of other materials                                                                                                                                                                                                                                     | 15        | C                |
| 6801.00.00 | SETS, CURBSTONES AND FLAGSTONES, OF NATURAL STONE (EXCEPT SLATE)                                                                                                                                                                                         | 15        | E                |
| 6802.10.00 | - Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder | 15        | E                |
| 6802.21.00 | - - Marble, travertine and alabaster                                                                                                                                                                                                                     | 15        | E                |
| 6802.23.00 | - - Granite                                                                                                                                                                                                                                              | 15        | E                |
| 6802.29.10 | - - - Other calcareous stone                                                                                                                                                                                                                             | 15        | E                |
| 6802.29.90 | - - - Other                                                                                                                                                                                                                                              | 15        | E                |
| 6802.91.00 | - - Marble, travertine and alabaster                                                                                                                                                                                                                     | 15        | E                |
| 6802.92.00 | - - Other calcareous stone                                                                                                                                                                                                                               | 15        | E                |
| 6802.93.00 | - - Granite                                                                                                                                                                                                                                              | 15        | E                |
| 6802.99.00 | - - Other stone                                                                                                                                                                                                                                          | 15        | E                |
| 6803.00.00 | WORKED SLATE AND ARTICLES OF SLATE OR OF AGGLOMERATED SLATE                                                                                                                                                                                              | 5         | E                |
| 6804.10.00 | - Millstones and grindstones for milling, grinding or pulping                                                                                                                                                                                            | 0         | A                |
| 6804.21.00 | - - Of agglomerated synthetic or natural diamond                                                                                                                                                                                                         | 0         | A                |
| 6804.22.00 | - - Of other agglomerated abrasives or of ceramics                                                                                                                                                                                                       | 0         | A                |
| 6804.23.00 | - - Of natural stone                                                                                                                                                                                                                                     | 0         | A                |
| 6804.30.00 | - Hand sharpening or polishing stones                                                                                                                                                                                                                    | 0         | A                |
| 6805.10.00 | - On a base of woven textile fabric only                                                                                                                                                                                                                 | 10        | A                |
| 6805.20.10 | - - Abrasive paper for wood and waterproof abrasive paper, other than discs                                                                                                                                                                              | 10        | E                |
| 6805.20.90 | - - Other                                                                                                                                                                                                                                                | 10        | E                |
| 6805.30.00 | - On a base of other materials                                                                                                                                                                                                                           | 5         | E                |
| 6806.10.00 | - Slag wool, rock wool and similar mineral wool (including intermixtures thereof), in bulk, sheets or rolls                                                                                                                                              | 0         | A                |
| 6806.20.00 | - Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)                                                                                                                           | 0         | A                |
| 6806.90.00 | - Other                                                                                                                                                                                                                                                  | 0         | A                |
| 6807.10.00 | - In rolls                                                                                                                                                                                                                                               | 5         | E                |
| 6807.90.00 | - Other                                                                                                                                                                                                                                                  | 5         | E                |
| 6808.00.00 | PANELS, BOARDS, TILES, BLOCKS AND SIMILAR ARTICLES OF VEGETABLE FIBER, OF STRAW OR OF SHAVINGS, CHIPS, PARTICLES, SAWDUST OR OTHER WASTE, OF WOOD, AGGLOMERATED WITH CEMENT, PLASTER OR OTHER MINERAL BINDERS                                            | 15        | E                |

| SAC Code   | Description                                                                                                                     | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 6809.11.00 | - - Faced or reinforced with paper or paperboard only                                                                           | 5         | E                |
| 6809.19.00 | - - Other                                                                                                                       | 15        | E                |
| 6809.90.00 | - Other articles                                                                                                                | 15        | E                |
| 6810.11.00 | - - Building blocks and bricks                                                                                                  | 15        | E                |
| 6810.19.00 | - - Other                                                                                                                       | 15        | A                |
| 6810.91.00 | - - Prefabricated structural components for building or civil engineering                                                       | 15        | E                |
| 6810.99.00 | - - Other                                                                                                                       | 15        | E                |
| 6811.40.10 | - - Corrugated sheets                                                                                                           | 15        | E                |
| 6811.40.20 | - - Other sheets, panels, tiles and similar articles                                                                            | 15        | E                |
| 6811.40.30 | - - Tubes, pipes and tube or pipe fittings                                                                                      | 15        | E                |
| 6811.40.90 | - - Other articles                                                                                                              | 15        | E                |
| 6811.81.00 | - - Corrugated sheets                                                                                                           | 15        | E                |
| 6811.82.00 | - - Other sheets, panels, tiles and similar articles                                                                            | 15        | E                |
| 6811.89.00 | - - Other articles                                                                                                              | 15        | E                |
| 6812.80.10 | - - Clothing, clothing accessories, footwear and headgear                                                                       | 5         | E                |
| 6812.80.20 | - - Paper, millboard and felt                                                                                                   | 0         | A                |
| 6812.80.30 | - - Compressed fiber jointing, in sheets or rolls                                                                               | 0         | A                |
| 6812.80.91 | - - -Fabricated crocidolite fibers; mixtures with a basis of crocidolite or with a basis of crocidolite and magnesium carbonate | 0         | A                |
| 6812.80.92 | - - - Yarn and thread                                                                                                           | 0         | A                |
| 6812.80.93 | - - - Cords and string, whether or not plaited                                                                                  | 0         | A                |
| 6812.80.94 | - - - Fabrics, whether or not knitted or crocheted                                                                              | 5         | E                |
| 6812.80.99 | - - - Other                                                                                                                     | 5         | E                |
| 6812.91.00 | - - Clothing, clothing accessories, footwear and headgear                                                                       | 5         | E                |
| 6812.92.00 | - - Paper, millboard and felt                                                                                                   | 0         | A                |
| 6812.93.00 | - - Compressed asbestos fiber jointing, in sheets or rolls                                                                      | 0         | A                |
| 6812.99.10 | - - - Fabricated asbestos fibers; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate         | 0         | A                |
| 6812.99.20 | - - - Yarn and thread                                                                                                           | 0         | A                |
| 6812.99.30 | - - - Cords and string, whether or not plaited                                                                                  | 0         | A                |
| 6812.99.40 | - - - Fabrics, whether or not knitted or crocheted                                                                              | 5         | E                |
| 6812.99.90 | - - - Other                                                                                                                     | 5         | E                |
| 6813.20.10 | - - Brake linings and pads                                                                                                      | 0         | A                |
| 6813.20.90 | - - Other                                                                                                                       | 0         | A                |
| 6813.81.00 | - - Brake linings and pads                                                                                                      | 0         | A                |
| 6813.89.00 | - - Other                                                                                                                       | 0         | A                |

| SAC Code   | Description                                                                                                                                                                                                                          | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 6814.10.00 | - Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support                                                                                                                                       | 5         | E                |
| 6814.90.00 | - Other                                                                                                                                                                                                                              | 5         | E                |
| 6815.10.00 | - Non-electrical articles of graphite or other carbon                                                                                                                                                                                | 0         | A                |
| 6815.20.00 | - Articles of peat                                                                                                                                                                                                                   | 0         | A                |
| 6815.91.00 | - - Containing magnesite, dolomite or chromite                                                                                                                                                                                       | 0         | A                |
| 6815.99.00 | - - Other                                                                                                                                                                                                                            | 0         | A                |
| 6901.00.00 | BRICKS, BLOCKS, TILES AND OTHER CERAMIC GOODS OF SILICEOUS FOSSIL MEALS (FOR EXAMPLE: KIESELGUHR, TRIPOLITE OR DIATOMITE) OR OF SIMILAR SILICEOUS EARTHS                                                                             | 0         | A                |
| 6902.10.00 | - Containing by weight, singly or together, more than 50 % of the elements Mg (magnesium), Ca (calcium) or Cr (chromium), expressed as MgO (magnesium oxide), CaO (calcium oxide) or Cr <sub>2</sub> O <sub>3</sub> (chromium oxide) | 0         | A                |
| 6902.20.00 | - Containing, by weight, more than 50 % of alumina (Al <sub>2</sub> O <sub>3</sub> ), of silica (SiO <sub>2</sub> ) or of a mixture or compound of these products                                                                    | 0         | A                |
| 6902.90.00 | - Other                                                                                                                                                                                                                              | 0         | A                |
| 6903.10.00 | - Containing by weight more than 50 % of graphite or other carbon or of a mixture of these products                                                                                                                                  | 0         | A                |
| 6903.20.00 | - Containing, by weight, more than 50 % of alumina (Al <sub>2</sub> O <sub>3</sub> ), of silica (SiO <sub>2</sub> ) or of a mixture or compound of these products                                                                    | 0         | A                |
| 6903.90.00 | - Other                                                                                                                                                                                                                              | 0         | A                |
| 6904.10.00 | - Building bricks                                                                                                                                                                                                                    | 15        | E                |
| 6904.90.00 | - Other                                                                                                                                                                                                                              | 15        | E                |
| 6905.10.00 | - Roofing tiles                                                                                                                                                                                                                      | 15        | E                |
| 6905.90.00 | - Other                                                                                                                                                                                                                              | 15        | E                |
| 6906.00.00 | CERAMIC PIPES, CONDUITS, GUTTERING AND PIPE FITTINGS                                                                                                                                                                                 | 15        | E                |
| 6907.10.00 | - 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                                                      | 15        | G                |
| 6907.90.00 | - Other                                                                                                                                                                                                                              | 15        | E                |
| 6908.10.00 | - 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                                                      | 15        | E                |
| 6908.90.00 | - Other                                                                                                                                                                                                                              | 15        | E                |
| 6909.11.00 | - - Of porcelain or china                                                                                                                                                                                                            | 0         | A                |
| 6909.12.00 | - - Articles having a hardness equivalent to 9 or more on the Mohs scale                                                                                                                                                             | 0         | A                |
| 6909.19.00 | - - Other                                                                                                                                                                                                                            | 0         | A                |

| SAC Code   | Description                                                                                                                                                 | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 6909.90.00 | - Other                                                                                                                                                     | 5         | C                |
| 6910.10.00 | - Of porcelain or china                                                                                                                                     | 15        | E                |
| 6910.90.00 | - Other                                                                                                                                                     | 15        | E                |
| 6911.10.00 | - Tableware and kitchenware                                                                                                                                 | 15        | E                |
| 6911.90.00 | - Other                                                                                                                                                     | 15        | E                |
| 6912.00.10 | - Tableware and kitchenware of earthenware                                                                                                                  | 15        | E                |
| 6912.00.90 | - Other                                                                                                                                                     | 15        | E                |
| 6913.10.00 | - Of porcelain or china                                                                                                                                     | 15        | E                |
| 6913.90.00 | - Other                                                                                                                                                     | 15        | E                |
| 6914.10.00 | - Of porcelain or china                                                                                                                                     | 15        | E                |
| 6914.90.00 | - Other                                                                                                                                                     | 15        | E                |
| 7001.00.00 | CULLET AND OTHER WASTE AND SCRAP OF GLASS; GLASS IN THE MASS                                                                                                | 0         | A                |
| 7002.10.00 | - Balls                                                                                                                                                     | 0         | A                |
| 7002.20.00 | - Rods                                                                                                                                                      | 0         | A                |
| 7002.31.00 | - - Of quartz or other fused silica                                                                                                                         | 0         | A                |
| 7002.32.00 | - - Of other glass having a linear coefficient of expansion not exceeding 5 x 10 <sup>-6</sup> per Kelvin within a temperature range of 0 °C to 300 °C      | 0         | A                |
| 7002.39.00 | - - Other                                                                                                                                                   | 0         | A                |
| 7003.12.00 | - - Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer                               | 0         | A                |
| 7003.19.00 | - - Other                                                                                                                                                   | 0         | A                |
| 7003.20.00 | - Wired sheets                                                                                                                                              | 0         | A                |
| 7003.30.00 | - Profiles                                                                                                                                                  | 0         | A                |
| 7004.20.00 | - Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer                          | 0         | A                |
| 7004.90.00 | - Other glass                                                                                                                                               | 0         | A                |
| 7005.10.00 | - Non-wired glass, having an absorbent, reflecting or non-reflecting layer                                                                                  | 0         | A                |
| 7005.21.00 | - - Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground                                                                 | 0         | A                |
| 7005.29.10 | - - - Float glass                                                                                                                                           | 0         | A                |
| 7005.29.90 | - - - Other                                                                                                                                                 | 0         | A                |
| 7005.30.00 | - Wired glass                                                                                                                                               | 0         | A                |
| 7006.00.00 | GLASS OF HEADINGS 70.03, 70.04 OR 70.05, BENT, EDGE-WORKED, ENGRAVED, DRILLED, ENAMELLED OR OTHERWISE WORKED, BUT NOT FRAMED OR FITTED WITH OTHER MATERIALS | 5         | E                |
| 7007.11.10 | - - - Flat                                                                                                                                                  | 5         | E                |



| SAC Code   | Description                                                                                                                                    | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 7007.11.90 | - - Other                                                                                                                                      | 5         | E                |
| 7007.19.00 | - - Other                                                                                                                                      | 10        | E                |
| 7007.21.10 | - - - Flat                                                                                                                                     | 5         | E                |
| 7007.21.90 | - - - Other                                                                                                                                    | 5         | E                |
| 7007.29.00 | - - Other                                                                                                                                      | 5         | E                |
| 7008.00.00 | MULTIPLE-WALLED INSULATING UNITS OF GLASS                                                                                                      | 5         | E                |
| 7009.10.00 | - Rear-view mirrors for vehicles                                                                                                               | 0         | A                |
| 7009.91.00 | - - Unframed                                                                                                                                   | 5         | E                |
| 7009.92.00 | - - Framed                                                                                                                                     | 15        | E                |
| 7010.10.00 | - Ampoules                                                                                                                                     | 0         | A                |
| 7010.20.00 | - Stoppers, lids and other closures                                                                                                            | 0         | A                |
| 7010.90.11 | - - - Less than 4 litres                                                                                                                       | 10        | X                |
| 7010.90.19 | - - - Other                                                                                                                                    | 5         | E                |
| 7010.90.21 | - - - Tubular containers, amber coloured, with an opening not exceeding 32 mm, of the kind used for medicaments                                | 10        | E                |
| 7010.90.29 | - - - Other                                                                                                                                    | 10        | X                |
| 7010.90.31 | - - - Of a capacity not exceeding 180 ml, with an opening not exceeding 15 mm, other than tubular                                              | 5         | C                |
| 7010.90.32 | - - - Tubular containers, amber coloured, with an opening not exceeding 32 mm, of the kind used for medicaments                                | 10        | X                |
| 7010.90.39 | - - - Other                                                                                                                                    | 10        | X                |
| 7010.90.41 | - - - Of a capacity of 12 ml or more, with an opening not exceeding 15 mm, other than tubular                                                  | 5         | E                |
| 7010.90.42 | - - - With an opening of 22 mm or more                                                                                                         | 10        | X                |
| 7010.90.43 | - - - Borosilicate flasks                                                                                                                      | 0         | A                |
| 7010.90.49 | - - - Other                                                                                                                                    | 5         | X                |
| 7011.10.00 | - For electric lighting                                                                                                                        | 0         | A                |
| 7011.20.00 | - For cathode-ray tubes                                                                                                                        | 0         | A                |
| 7011.90.00 | - Other                                                                                                                                        | 0         | A                |
| 7013.10.00 | - Of glass-ceramics                                                                                                                            | 15        | E                |
| 7013.22.00 | - - Of lead crystal                                                                                                                            | 15        | E                |
| 7013.28.00 | - - Other                                                                                                                                      | 15        | E                |
| 7013.33.00 | - - Of lead crystal                                                                                                                            | 15        | E                |
| 7013.37.00 | - - Other                                                                                                                                      | 15        | E                |
| 7013.41.00 | - - Of lead crystal                                                                                                                            | 15        | E                |
| 7013.42.00 | - - Of glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0 °C to 300 °C | 15        | E                |
| 7013.49.00 | - - Other                                                                                                                                      | 15        | E                |

| SAC Code   | Description                                                                                                                                            | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 7013.91.00 | - - Of lead crystal                                                                                                                                    | 15        | E                |
| 7013.99.00 | - - Other                                                                                                                                              | 15        | E                |
| 7014.00.10 | - Signalling glassware                                                                                                                                 | 0         | A                |
| 7014.00.20 | - Optical elements                                                                                                                                     | 0         | A                |
| 7015.10.00 | - Glasses for corrective spectacles                                                                                                                    | 0         | A                |
| 7015.90.00 | - Other                                                                                                                                                | 0         | A                |
| 7016.10.00 | - Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes                                      | 10        | E                |
| 7016.90.00 | - Other                                                                                                                                                | 10        | E                |
| 7017.10.00 | - Of quartz or other fused silica                                                                                                                      | 0         | A                |
| 7017.20.00 | - Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0 °C to 300 °C     | 0         | A                |
| 7017.90.00 | - Other                                                                                                                                                | 0         | A                |
| 7018.10.00 | - Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares                                               | 15        | E                |
| 7018.20.00 | - Glass microspheres not exceeding 1 mm in diameter                                                                                                    | 0         | A                |
| 7018.90.00 | - Other                                                                                                                                                | 15        | E                |
| 7019.11.00 | - - Chopped strands, of a length of not more than 50 mm                                                                                                | 0         | A                |
| 7019.12.00 | - - Rovings                                                                                                                                            | 0         | A                |
| 7019.19.00 | - - Other                                                                                                                                              | 0         | A                |
| 7019.31.00 | - - Mats                                                                                                                                               | 0         | A                |
| 7019.32.00 | - - Thin sheets (voiles)                                                                                                                               | 0         | A                |
| 7019.39.00 | - - Other                                                                                                                                              | 0         | A                |
| 7019.40.00 | - Woven fabrics of rovings                                                                                                                             | 0         | A                |
| 7019.51.00 | - - Of a width not exceeding 30 cm                                                                                                                     | 0         | A                |
| 7019.52.00 | - - Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m <sup>2</sup> , of filaments measuring per single yarn not more than 136 tex    | 0         | A                |
| 7019.59.00 | - - Other                                                                                                                                              | 0         | A                |
| 7019.90.00 | - Other                                                                                                                                                | 0         | A                |
| 7020.00.10 | - Glass inners for vacuum flasks or for other vacuum vessels                                                                                           | 0         | A                |
| 7020.00.91 | - - - Quartz reactor tubes and support designed for insertion into diffusion and oxidation furnaces for the production of discs (wafers) semiconductor | 0         | A                |
| 7020.00.99 | - - Other                                                                                                                                              | 15        | E                |
| 7101.10.00 | - Natural pearls                                                                                                                                       | 10        | C                |
| 7101.21.00 | - - Unworked                                                                                                                                           | 10        | C                |
| 7101.22.00 | - - Worked                                                                                                                                             | 10        | C                |
| 7102.10.00 | - Unsorted                                                                                                                                             | 5         | C                |

| SAC Code   | Description                                                                                          | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------------------|-----------|------------------|
| 7102.21.00 | - - Unworked or simply sawn, cleaved or bruted                                                       | 0         | A                |
| 7102.29.00 | - - Other                                                                                            | 0         | A                |
| 7102.31.00 | - - Unworked or simply sawn, cleaved or bruted                                                       | 5         | C                |
| 7102.39.00 | - - Other                                                                                            | 5         | C                |
| 7103.10.00 | - Unworked or simply sawn or roughly shaped                                                          | 5         | C                |
| 7103.91.00 | - - Rubies, sapphires and emeralds                                                                   | 5         | C                |
| 7103.99.00 | - - Other                                                                                            | 5         | C                |
| 7104.10.00 | - Piezo-electric quartz                                                                              | 10        | C                |
| 7104.20.00 | - Other, unworked or simply sawn or roughly shaped                                                   | 10        | C                |
| 7104.90.00 | - Other                                                                                              | 10        | C                |
| 7105.10.00 | - Of diamonds                                                                                        | 5         | C                |
| 7105.90.00 | - Other                                                                                              | 5         | C                |
| 7106.10.00 | - Powder                                                                                             | 10        | E                |
| 7106.91.00 | - - Unwrought                                                                                        | 10        | E                |
| 7106.92.10 | - - - Wire, bars and rods, containing stripping agents or additives (silver solder)                  | 5         | A                |
| 7106.92.90 | - - - Other                                                                                          | 10        | A                |
| 7107.00.00 | BASE METALS CLAD WITH SILVER, NOT FURTHER WORKED THAN SEMI-MANUFACTURED                              | 10        | A                |
| 7108.11.00 | - - Powder                                                                                           | 5         | A                |
| 7108.12.00 | - - Other unwrought forms                                                                            | 5         | E                |
| 7108.13.00 | - - Other semi-manufactured forms                                                                    | 5         | A                |
| 7108.20.00 | - Monetary                                                                                           | 5         | A                |
| 7109.00.00 | BASE METALS OR SILVER, CLAD WITH GOLD, NOT FURTHER WORKED THAN SEMI-MANUFACTURED                     | 10        | A                |
| 7110.11.00 | - - Unwrought or in powder form                                                                      | 0         | A                |
| 7110.19.00 | - - Other                                                                                            | 0         | A                |
| 7110.21.00 | - - Unwrought or in powder form                                                                      | 0         | A                |
| 7110.29.00 | - - Other                                                                                            | 0         | A                |
| 7110.31.00 | - - Unwrought or in powder form                                                                      | 0         | A                |
| 7110.39.00 | - - Other                                                                                            | 0         | A                |
| 7110.41.00 | - - Unwrought or in powder form                                                                      | 0         | A                |
| 7110.49.00 | - - Other                                                                                            | 0         | A                |
| 7111.00.00 | BASE METALS, SILVER OR GOLD, CLAD WITH PLATINUM, NOT FURTHER WORKED THAN SEMI-MANUFACTURED           | 10        | A                |
| 7112.30.00 | - Ash containing precious metal or precious-metal compounds                                          | 0         | A                |
| 7112.91.00 | - - Of gold, including metal clad with gold but excluding sweepings containing other precious metals | 0         | A                |

| SAC Code   | Description                                                                                                  | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 7112.92.00 | - - Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals | 0         | A                |
| 7112.99.00 | - - Other                                                                                                    | 0         | A                |
| 7113.11.00 | - - Of silver, whether or not plated or clad with other precious metal                                       | 15        | A                |
| 7113.19.00 | - - Of other precious metal, whether or not plated or clad with precious metal                               | 15        | A                |
| 7113.20.00 | - Of base metal clad with precious metal                                                                     | 15        | A                |
| 7114.11.00 | - - Of silver, whether or not plated or clad with other precious metal                                       | 15        | A                |
| 7114.19.00 | - - Of other precious metal, whether or not plated or clad with precious metal                               | 15        | A                |
| 7114.20.00 | - Of base metal clad with precious metal                                                                     | 15        | A                |
| 7115.10.00 | - Catalysts in the form of wire cloth or grill, of platinum                                                  | 0         | A                |
| 7115.90.00 | - Other                                                                                                      | 15        | C                |
| 7116.10.00 | - Of natural or cultured pearls                                                                              | 15        | C                |
| 7116.20.00 | - Of precious or semi-precious stones (natural, synthetic or reconstructed)                                  | 15        | C                |
| 7117.11.00 | - - Cuff links and studs                                                                                     | 15        | C                |
| 7117.19.00 | - - Other                                                                                                    | 15        | A                |
| 7117.90.00 | - Other                                                                                                      | 15        | A                |
| 7118.10.00 | - Coin (other than gold coin), not being legal tender                                                        | 5         | A                |
| 7118.90.00 | - Other                                                                                                      | 5         | A                |
| 7201.10.00 | - Non-alloy pig iron containing by weight 0.5 % or less of phosphorus                                        | 0         | A                |
| 7201.20.00 | - Non-alloy pig iron containing by weight more than 0.5 % of phosphorus                                      | 0         | A                |
| 7201.50.00 | - Alloy pig iron; spiegeleisen                                                                               | 0         | A                |
| 7202.11.00 | - - Containing by weight more than 2 % of carbon                                                             | 0         | A                |
| 7202.19.00 | - - Other                                                                                                    | 0         | A                |
| 7202.21.00 | - - Containing by weight more than 55 % of silicon                                                           | 0         | A                |
| 7202.29.00 | - - Other                                                                                                    | 0         | A                |
| 7202.30.00 | - Ferro-silico-manganese                                                                                     | 0         | A                |
| 7202.41.00 | - - Containing by weight more than 4 % of carbon                                                             | 0         | A                |
| 7202.49.00 | - - Other                                                                                                    | 0         | A                |
| 7202.50.00 | - Ferro-silico-chromium                                                                                      | 0         | A                |
| 7202.60.00 | - Ferro-nickel                                                                                               | 0         | A                |
| 7202.70.00 | - Ferro-molybdenum                                                                                           | 0         | A                |
| 7202.80.00 | - Ferro-tungsten and ferro-silico-tungsten                                                                   | 0         | A                |
| 7202.91.00 | - - Ferro-titanium and ferro-silico-titanium                                                                 | 0         | A                |
| 7202.92.00 | - - Ferro-vanadium                                                                                           | 0         | A                |
| 7202.93.00 | - - Ferro-niobium                                                                                            | 0         | A                |

| SAC Code   | Description                                                                                                        | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 7202.99.00 | - - Other                                                                                                          | 0         | A                |
| 7203.10.00 | - Ferrous products obtained by direct reduction of iron ore                                                        | 0         | A                |
| 7203.90.00 | - Other                                                                                                            | 0         | A                |
| 7204.10.00 | - Waste and scrap of cast iron                                                                                     | 0         | A                |
| 7204.21.00 | - - Of stainless steel                                                                                             | 0         | A                |
| 7204.29.00 | - - Other                                                                                                          | 0         | A                |
| 7204.30.00 | - Waste and scrap of tinned iron or steel                                                                          | 0         | A                |
| 7204.41.00 | - - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles | 0         | A                |
| 7204.49.00 | - - Other                                                                                                          | 0         | A                |
| 7204.50.00 | - Remelting scrap ingots                                                                                           | 0         | A                |
| 7205.10.00 | - Granules                                                                                                         | 0         | A                |
| 7205.21.00 | - - Of alloy steel                                                                                                 | 0         | A                |
| 7205.29.00 | - - Other                                                                                                          | 0         | A                |
| 7206.10.00 | - Ingots                                                                                                           | 0         | A                |
| 7206.90.00 | - Other                                                                                                            | 0         | A                |
| 7207.11.00 | - - Of rectangular or square cross-section, the width measuring less than twice the thickness                      | 0         | A                |
| 7207.12.00 | - - Other, of rectangular (other than square) cross-section                                                        | 0         | A                |
| 7207.19.00 | - - Other                                                                                                          | 0         | A                |
| 7207.20.00 | - Containing by weight 0.25 % or more of carbon                                                                    | 0         | A                |
| 7208.10.00 | - In coils, not further worked than hot-rolled, with patterns in relief                                            | 0         | A                |
| 7208.25.00 | - - Of a thickness of 4.75 mm or more                                                                              | 0         | A                |
| 7208.26.00 | - - Of a thickness of 3 mm or more but not exceeding 4.75 mm                                                       | 0         | A                |
| 7208.27.00 | - - Of a thickness of less than 3 mm                                                                               | 0         | A                |
| 7208.36.00 | - - Of a thickness exceeding 10 mm                                                                                 | 0         | A                |
| 7208.37.00 | - - Of a thickness of 4.75 mm or more but not exceeding 10 mm                                                      | 0         | A                |
| 7208.38.00 | - - Of a thickness of 3 mm or more but not exceeding 4.75 mm                                                       | 0         | A                |
| 7208.39.00 | - - Of a thickness of less than 3 mm                                                                               | 0         | A                |
| 7208.40.00 | - Not in coils, not further worked than hot-rolled, with patterns in relief                                        | 0         | A                |
| 7208.51.00 | - - Of a thickness exceeding 10 mm                                                                                 | 0         | A                |
| 7208.52.00 | - - Of a thickness of 4.75 mm or more but not exceeding 10 mm                                                      | 0         | A                |
| 7208.53.00 | - - Of a thickness of 3 mm or more but not exceeding 4.75 mm                                                       | 0         | A                |

| SAC Code   | Description                                                                                                                                                      | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 7208.54.10 | - - - Of a width not exceeding 990 mm, containing by weight 0.42 % or more of carbon and 0.60 % or more of manganese                                             | 0         | A                |
| 7208.54.90 | - - - Other                                                                                                                                                      | 0         | A                |
| 7208.90.00 | - Other                                                                                                                                                          | 0         | A                |
| 7209.15.00 | - - Of a thickness of 3 mm or more                                                                                                                               | 0         | A                |
| 7209.16.00 | - - Of a thickness exceeding 1 mm but less than 3 mm                                                                                                             | 0         | A                |
| 7209.17.00 | - - Of a thickness of 0.5 mm or more but not exceeding 1 mm                                                                                                      | 0         | A                |
| 7209.18.00 | - - Of a thickness of less than 0.5 mm                                                                                                                           | 0         | A                |
| 7209.25.00 | - - Of a thickness of 3 mm or more                                                                                                                               | 0         | A                |
| 7209.26.00 | - - Of a thickness exceeding 1 mm but less than 3 mm                                                                                                             | 0         | A                |
| 7209.27.00 | - - Of a thickness of 0.5 mm or more but not exceeding 1 mm                                                                                                      | 0         | A                |
| 7209.28.00 | - - Of a thickness of less than 0.5 mm                                                                                                                           | 0         | A                |
| 7209.90.00 | - Other                                                                                                                                                          | 0         | A                |
| 7210.11.00 | - - Of a thickness of 0.5 mm or more                                                                                                                             | 0         | A                |
| 7210.12.00 | - - Of a thickness of less than 0.5 mm                                                                                                                           | 0         | A                |
| 7210.20.00 | - Plated or coated with lead, including terne-plate                                                                                                              | 0         | A                |
| 7210.30.00 | - Electrolytically plated or coated with zinc                                                                                                                    | 0         | A                |
| 7210.41.10 | - - - Of a thickness of 0.16 mm or more but not exceeding 2 mm                                                                                                   | 15        | X                |
| 7210.41.90 | - - - Other                                                                                                                                                      | 5         | H                |
| 7210.49.10 | - - - Of a thickness of 0.16 mm or more but not exceeding 2 mm                                                                                                   | 15        | X                |
| 7210.49.90 | - - - Other                                                                                                                                                      | 0         | A                |
| 7210.50.00 | - Plated or coated with chromium oxides or with chromium and chromium oxides                                                                                     | 0         | A                |
| 7210.61.10 | - - - Of a thickness of 0.16 mm or more but not exceeding 2 mm                                                                                                   | 15        | X                |
| 7210.61.90 | - - - Other                                                                                                                                                      | 0         | A                |
| 7210.69.10 | - - - Of a thickness of 0.16 mm or more but not exceeding 2 mm                                                                                                   | 15        | G                |
| 7210.69.90 | - - - Other                                                                                                                                                      | 0         | A                |
| 7210.70.10 | - - Enamelled, of a thickness of 0.16 mm or more but not exceeding 1.55 mm                                                                                       | 15        | I                |
| 7210.70.20 | - - Varnished with epoxyphenolic resins, smooth                                                                                                                  | 15        | G                |
| 7210.70.90 | - - Other                                                                                                                                                        | 0         | A                |
| 7210.90.00 | - Other                                                                                                                                                          | 0         | A                |
| 7211.13.00 | - - Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief | 0         | A                |
| 7211.14.10 | - - - Containing by weight 0.42 % or more of carbon and 0.60 % or more of manganese                                                                              | 0         | A                |

| SAC Code   | Description                                                                                                                                          | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 7211.14.90 | - - - Other                                                                                                                                          | 0         | A                |
| 7211.19.10 | - - - In coils, containing by weight 0.42 % or more of carbon and 0.60 % or more of manganese                                                        | 0         | A                |
| 7211.19.90 | - - - Other                                                                                                                                          | 0         | A                |
| 7211.23.00 | - - Containing by weight less than 0.25 % of carbon                                                                                                  | 0         | A                |
| 7211.29.00 | - - Other                                                                                                                                            | 0         | A                |
| 7211.90.00 | - Other                                                                                                                                              | 0         | A                |
| 7212.10.00 | - Plated or coated with tin                                                                                                                          | 0         | A                |
| 7212.20.00 | - Electrolytically plated or coated with zinc                                                                                                        | 0         | A                |
| 7212.30.10 | - - Of a thickness of 0.16 mm or more but not exceeding 1.55 mm                                                                                      | 15        | X                |
| 7212.30.90 | - - Other                                                                                                                                            | 0         | A                |
| 7212.40.10 | - - Of a thickness of 0.16 mm or more but not exceeding 1.55 mm                                                                                      | 15        | E                |
| 7212.40.90 | - - Other                                                                                                                                            | 0         | A                |
| 7212.50.00 | - Otherwise plated or coated                                                                                                                         | 0         | A                |
| 7212.60.00 | - Clad                                                                                                                                               | 0         | A                |
| 7213.10.00 | - Containing indentations, ribs, grooves or other deformations produced during the rolling process                                                   | 15        | X                |
| 7213.20.00 | - Other, of free-cutting steel                                                                                                                       | 0         | A                |
| 7213.91.10 | - - - Containing 0.6 % or more by weight of carbon                                                                                                   | 10        | G                |
| 7213.91.20 | - - - Containing less than 0.6 % by weight of carbon                                                                                                 | 0         | A                |
| 7213.99.10 | - - - Containing 0.6 % or more by weight of carbon                                                                                                   | 10        | G                |
| 7213.99.20 | - - - Containing less than 0.6 % by weight of carbon                                                                                                 | 0         | A                |
| 7214.10.00 | - Forged                                                                                                                                             | 10        | G                |
| 7214.20.00 | - Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling                          | 15        | X                |
| 7214.30.00 | - Other, of free-cutting steel                                                                                                                       | 5         | G                |
| 7214.91.10 | - - - Containing by weight 0.6 % or more of carbon, the greatest cross-sectional dimension of which exceeds 13 mm                                    | 15        | X                |
| 7214.91.90 | - - - Other                                                                                                                                          | 5         | G                |
| 7214.99.10 | - - - Of square cross-section, the greatest cross-sectional dimension of which exceeds 13 mm, containing 0.60 % or more by weight of carbon          | 15        | X                |
| 7214.99.20 | - - - Of a cross-section other than rectangular or square, the greatest cross-sectional dimension of which is 5.5 mm or more but not more than 45 mm | 15        | X                |
| 7214.99.90 | - - - Other                                                                                                                                          | 5         | G                |
| 7215.10.00 | - Of free-cutting steel, not further worked than cold-formed or cold-finished                                                                        | 0         | A                |
| 7215.50.00 | - Other, not further worked than cold-formed or cold-finished                                                                                        | 0         | A                |

| SAC Code   | Description                                                                                                                                                             | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 7215.90.00 | - Other                                                                                                                                                                 | 0         | A                |
| 7216.10.10 | - - U sections of a thickness of 1.8 mm or more but not more than 6.4 mm and a height exceeding 12 mm                                                                   | 15        | X                |
| 7216.10.91 | - - - I sections of a height not exceeding 50 mm                                                                                                                        | 15        | G                |
| 7216.10.92 | - - - H sections of a height not exceeding 50 mm                                                                                                                        | 15        | H                |
| 7216.10.99 | - - - Other                                                                                                                                                             | 5         | E                |
| 7216.21.10 | - - Of a thickness of 1.8 mm or more but not more than 6.4 mm and a height exceeding 12 mm                                                                              | 15        | X                |
| 7216.21.90 | - - - Other                                                                                                                                                             | 5         | G                |
| 7216.22.10 | - - - Of a height not exceeding 50 mm                                                                                                                                   | 15        | X                |
| 7216.22.90 | - - - Other                                                                                                                                                             | 5         | G                |
| 7216.31.10 | - - - Of a thickness of 1.8 mm or more but not exceeding 6.4 mm                                                                                                         | 15        | X                |
| 7216.31.90 | - - - Other                                                                                                                                                             | 0         | A                |
| 7216.32.00 | - - I sections                                                                                                                                                          | 0         | A                |
| 7216.33.00 | - - H sections                                                                                                                                                          | 0         | A                |
| 7216.40.00 | - L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more                                                              | 0         | A                |
| 7216.50.00 | - Other sections, not further worked than hot-rolled, hot-drawn or extruded                                                                                             | 0         | A                |
| 7216.61.00 | - - Obtained from flat-rolled products                                                                                                                                  | 15        | G                |
| 7216.69.00 | - - Other                                                                                                                                                               | 15        | X                |
| 7216.91.00 | - - Obtained, cold-formed or cold-finished, from flat-rolled products                                                                                                   | 5         | X                |
| 7216.99.00 | - - Other                                                                                                                                                               | 5         | G                |
| 7217.10.10 | - - Containing by weight less than 0.25 % of carbon                                                                                                                     | 10        | X                |
| 7217.10.20 | - - Containing by weight 0.25 % or more but less than 0.6 % of carbon                                                                                                   | 0         | A                |
| 7217.10.31 | - - - Pre-stressed                                                                                                                                                      | 0         | A                |
| 7217.10.39 | - - - Other                                                                                                                                                             | 15        | G                |
| 7217.20.11 | - - - Plated or coated with zinc, of circular cross-section of a diameter of 0.22 mm or more but not more than 0.24 mm                                                  | 0         | A                |
| 7217.20.12 | - - - Electrolytically galvanized (electrogalvanization), of a diameter of 0.50 mm or more but less than 1.4 mm                                                         | 0         | A                |
| 7217.20.19 | - - - Other                                                                                                                                                             | 10        | X                |
| 7217.20.20 | - - Containing by weight 0.25 % or more but less than 0.6 % of carbon                                                                                                   | 10        | G                |
| 7217.20.31 | - - - Of circular cross-section of a diameter of 0.8 mm or more but not more than 5.15 mm                                                                               | 15        | G                |
| 7217.20.32 | - - - Of rectangular (other than square) cross-section, of a thickness of 0.35 mm or more but not more than 0.7 mm and a width of 0.5 mm or more but not more than 3 mm | 15        | E                |
| 7217.20.39 | - - - Other                                                                                                                                                             | 5         | G                |



| SAC Code   | Description                                                           | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------|-----------|------------------|
| 7217.30.10 | - - Containing by weight less than 0.25 % of carbon                   | 5         | G                |
| 7217.30.20 | - - Containing 0.25 % or more but less than 0.6 % by weight of carbon | 5         | G                |
| 7217.30.31 | - - - Plated or coated with copper                                    | 0         | A                |
| 7217.30.39 | - - - Other                                                           | 5         | G                |
| 7217.90.00 | - Other                                                               | 5         | H                |
| 7218.10.00 | - Ingots or other primary forms                                       | 0         | A                |
| 7218.91.00 | - - Of rectangular cross-section                                      | 0         | A                |
| 7218.99.00 | - - Other                                                             | 0         | A                |
| 7219.11.00 | - - Of a thickness exceeding 10 mm                                    | 0         | A                |
| 7219.12.00 | - - Of a thickness of 4.75 mm or more but not exceeding 10 mm         | 0         | A                |
| 7219.13.00 | - - Of a thickness of 3 mm or more but not exceeding 4.75 mm          | 0         | A                |
| 7219.14.00 | - - Of a thickness of less than 3 mm                                  | 0         | A                |
| 7219.21.00 | - - Of a thickness exceeding 10 mm                                    | 0         | A                |
| 7219.22.00 | - - Of a thickness of 4.75 mm or more but not exceeding 10 mm         | 0         | A                |
| 7219.23.00 | - - Of a thickness of 3 mm or more but not exceeding 4.75 mm          | 0         | A                |
| 7219.24.00 | - - Of a thickness of less than 3 mm                                  | 0         | A                |
| 7219.31.00 | - - Of a thickness of 4.75 mm or more                                 | 0         | A                |
| 7219.32.00 | - - Of a thickness of 3 mm or more but not exceeding 4.75 mm          | 0         | A                |
| 7219.33.00 | - - Of a thickness exceeding 1 mm but less than 3 mm                  | 0         | A                |
| 7219.34.00 | - - Of a thickness of 0.5 mm or more but not exceeding 1 mm           | 0         | A                |
| 7219.35.00 | - - Of a thickness of less than 0.5 mm                                | 0         | A                |
| 7219.90.00 | - Other                                                               | 0         | A                |
| 7220.11.00 | - - Of a thickness of 4.75 mm or more                                 | 0         | A                |
| 7220.12.00 | - - Of a thickness of less than 4.75 mm                               | 0         | A                |
| 7220.20.00 | - Not further worked than cold-rolled (cold-reduced)                  | 0         | A                |
| 7220.90.00 | - Other                                                               | 0         | A                |
| 7221.00.00 | WIRE RODS OF STAINLESS STEEL                                          | 0         | A                |
| 7222.11.00 | - - Of circular cross-section                                         | 0         | A                |
| 7222.19.00 | - - Other                                                             | 0         | A                |
| 7222.20.00 | - Bars, not further worked than cold-formed or cold-finished          | 0         | A                |
| 7222.30.00 | - Other bars                                                          | 0         | A                |
| 7222.40.00 | - Profiles                                                            | 0         | A                |
| 7223.00.00 | WIRE OF STAINLESS STEEL                                               | 0         | A                |
| 7224.10.00 | - Ingots or other primary forms                                       | 0         | A                |

| SAC Code   | Description                                                                      | Base Rate | Staging Category |
|------------|----------------------------------------------------------------------------------|-----------|------------------|
| 7224.90.00 | - Other                                                                          | 0         | A                |
| 7225.11.00 | - - Grain-oriented                                                               | 0         | A                |
| 7225.19.00 | - - Other                                                                        | 0         | A                |
| 7225.30.00 | - Other, not further worked than hot-rolled, in coils                            | 0         | A                |
| 7225.40.00 | - Other, not further worked than hot-rolled, not in coils                        | 0         | A                |
| 7225.50.00 | - Other, not further worked than cold-rolled (cold-reduced)                      | 0         | A                |
| 7225.91.00 | - - Electrolytically plated or coated with zinc                                  | 0         | A                |
| 7225.92.00 | - - Otherwise plated or coated with zinc                                         | 0         | A                |
| 7225.99.00 | - - Other                                                                        | 0         | A                |
| 7226.11.00 | - - Grain-oriented                                                               | 0         | A                |
| 7226.19.00 | - - Other                                                                        | 0         | A                |
| 7226.20.00 | - Of high-speed steel                                                            | 0         | A                |
| 7226.91.00 | - - Not further worked than hot-rolled                                           | 0         | A                |
| 7226.92.00 | - - Not further worked than cold-rolled (cold-reduced)                           | 0         | A                |
| 7226.99.10 | - - - Plated or coated with zinc, excluding electrolytically plated or coated    | 0         | A                |
| 7226.99.90 | - - - Other                                                                      | 0         | A                |
| 7227.10.00 | - Of high-speed steel                                                            | 0         | A                |
| 7227.20.00 | - Of silico-manganese steel                                                      | 0         | A                |
| 7227.90.00 | - Other                                                                          | 0         | A                |
| 7228.10.00 | - Bars and rods, of high-speed steel                                             | 0         | A                |
| 7228.20.00 | - Bars and rods, of silico-manganese steel                                       | 0         | A                |
| 7228.30.00 | - Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded | 0         | A                |
| 7228.40.00 | - Other bars and rods, not further worked than forged                            | 0         | A                |
| 7228.50.00 | - Other bars and rods, not further worked than cold-formed or cold-finished      | 0         | A                |
| 7228.60.00 | - Other bars and rods                                                            | 0         | A                |
| 7228.70.00 | - Profiles                                                                       | 0         | A                |
| 7228.80.00 | - Hollow drill bars and rods                                                     | 0         | A                |
| 7229.20.00 | - Of silico-manganese steel                                                      | 0         | A                |
| 7229.90.10 | - - Of high-speed steel                                                          | 0         | A                |
| 7229.90.90 | - - Other                                                                        | 0         | A                |
| 7301.10.00 | - Sheet piling                                                                   | 0         | A                |
| 7301.20.00 | - Profiles                                                                       | 10        | G                |
| 7302.10.00 | - Rails                                                                          | 0         | A                |
| 7302.30.00 | - Switch blades, crossing frogs, point rods and other crossing pieces            | 0         | A                |
| 7302.40.00 | - Fishplates and sole plates                                                     | 0         | A                |
| 7302.90.00 | - Other                                                                          | 0         | A                |

| SAC Code   | Description                                                                                                                                                                                      | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 7303.00.00 | TUBES, PIPES AND HOLLOW PROFILES, OF CAST IRON                                                                                                                                                   | 5         | G                |
| 7304.11.00 | - - Of stainless steel                                                                                                                                                                           | 0         | A                |
| 7304.19.00 | - - Other                                                                                                                                                                                        | 0         | A                |
| 7304.22.00 | - - Drill pipe of stainless steel                                                                                                                                                                | 0         | A                |
| 7304.23.00 | - - Other drill pipe                                                                                                                                                                             | 0         | A                |
| 7304.24.00 | - - Other, of stainless steel                                                                                                                                                                    | 0         | A                |
| 7304.29.00 | - - Other                                                                                                                                                                                        | 0         | A                |
| 7304.31.00 | - - Cold-drawn or cold-rolled (cold-reduced)                                                                                                                                                     | 0         | A                |
| 7304.39.00 | - - Other                                                                                                                                                                                        | 0         | A                |
| 7304.41.00 | - - Cold-drawn or cold-rolled (cold-reduced)                                                                                                                                                     | 0         | A                |
| 7304.49.00 | - - Other                                                                                                                                                                                        | 0         | A                |
| 7304.51.00 | - - Cold-drawn or cold-rolled (cold-reduced)                                                                                                                                                     | 0         | A                |
| 7304.59.00 | - - Other                                                                                                                                                                                        | 0         | A                |
| 7304.90.00 | - Other                                                                                                                                                                                          | 0         | A                |
| 7305.11.00 | - - Longitudinally submerged arc welded                                                                                                                                                          | 0         | A                |
| 7305.12.00 | - - Other, longitudinally welded                                                                                                                                                                 | 0         | A                |
| 7305.19.00 | - - Other                                                                                                                                                                                        | 0         | A                |
| 7305.20.00 | - Casing of the kind used in drilling for oil or gas                                                                                                                                             | 0         | A                |
| 7305.31.00 | - - Longitudinally welded                                                                                                                                                                        | 5         | G                |
| 7305.39.00 | - - Other                                                                                                                                                                                        | 5         | G                |
| 7305.90.00 | - Other                                                                                                                                                                                          | 5         | G                |
| 7306.11.00 | - - Welded, of stainless steel                                                                                                                                                                   | 0         | A                |
| 7306.19.00 | - - Other                                                                                                                                                                                        | 0         | A                |
| 7306.21.00 | - - Welded, of stainless steel                                                                                                                                                                   | 0         | A                |
| 7306.29.00 | - - Other                                                                                                                                                                                        | 0         | A                |
| 7306.30.10 | - - Tubes and pipes of an external diameter of 12 mm or more but not more than 115 mm, of a wall thickness of 0.8 mm or more but not more than 6.4 mm, whether or not plated or coated with zinc | 15        | X                |
| 7306.30.90 | - - Other                                                                                                                                                                                        | 10        | X                |
| 7306.40.00 | - Other, welded, of circular cross-section, of stainless steel                                                                                                                                   | 0         | A                |
| 7306.50.00 | - Other, welded, of circular cross-section, of other alloy steel                                                                                                                                 | 0         | A                |
| 7306.61.00 | - - Of square or rectangular cross-section                                                                                                                                                       | 10        | X                |
| 7306.69.00 | - - Other                                                                                                                                                                                        | 10        | G                |
| 7306.90.00 | - Other                                                                                                                                                                                          | 0         | A                |
| 7307.11.00 | - - Of non-malleable cast iron                                                                                                                                                                   | 5         | G                |
| 7307.19.00 | - - Other                                                                                                                                                                                        | 5         | G                |
| 7307.21.00 | - - Flanges                                                                                                                                                                                      | 5         | G                |

| SAC Code   | Description                                                                                                                                                                                                                                            | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 7307.22.00 | - - Threaded elbows, bends and sleeves                                                                                                                                                                                                                 | 5         | B                |
| 7307.23.00 | - - Butt welding fittings                                                                                                                                                                                                                              | 5         | G                |
| 7307.29.00 | - - Other                                                                                                                                                                                                                                              | 5         | G                |
| 7307.91.00 | - - Flanges                                                                                                                                                                                                                                            | 5         | G                |
| 7307.92.00 | - - Threaded elbows, bends and sleeves                                                                                                                                                                                                                 | 10        | E                |
| 7307.93.00 | - - Butt welding fittings                                                                                                                                                                                                                              | 5         | G                |
| 7307.99.00 | - - Other                                                                                                                                                                                                                                              | 5         | G                |
| 7308.10.00 | - Bridges and parts thereof                                                                                                                                                                                                                            | 5         | G                |
| 7308.20.00 | - Towers and lattice masts                                                                                                                                                                                                                             | 5         | E                |
| 7308.30.00 | - Doors, windows and their frames and thresholds for doors                                                                                                                                                                                             | 10        | E                |
| 7308.40.00 | - Equipment for scaffolding, shuttering, propping or pit-propping                                                                                                                                                                                      | 10        | G                |
| 7308.90.00 | - Other                                                                                                                                                                                                                                                | 10        | E                |
| 7309.00.00 | RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT | 10        | A                |
| 7310.10.00 | - Of a capacity of 50 litres or more                                                                                                                                                                                                                   | 10        | G                |
| 7310.21.00 | - - Cans which are to be closed by soldering or crimping                                                                                                                                                                                               | 10        | E                |
| 7310.29.10 | - - - Barrel-shaped stainless steel container, varnished internally, with lid and plastic dispenser, of a capacity of 5 litres                                                                                                                         | 0         | A                |
| 7310.29.90 | - - - Other                                                                                                                                                                                                                                            | 15        | G                |
| 7311.00.11 | - - For packaging acetylene                                                                                                                                                                                                                            | 0         | A                |
| 7311.00.19 | - - Other                                                                                                                                                                                                                                              | 10        | G                |
| 7311.00.90 | - Other                                                                                                                                                                                                                                                | 0         | A                |
| 7312.10.00 | - Cables                                                                                                                                                                                                                                               | 0         | A                |
| 7312.90.00 | - Other                                                                                                                                                                                                                                                | 0         | A                |
| 7313.00.00 | BARBED WIRE OF IRON OR STEEL; TWISTED HOOP OR SINGLE FLAT WIRE, BARBED OR NOT, AND LOOSELY TWISTED DOUBLE WIRE, OF THE KIND USED FOR FENCING, OF IRON OR STEEL                                                                                         | 10        | X                |
| 7314.12.00 | - - Endless bands for machinery, of stainless steel                                                                                                                                                                                                    | 0         | A                |
| 7314.14.00 | - - Other woven cloth, of stainless steel                                                                                                                                                                                                              | 0         | A                |
| 7314.19.10 | - - - Other endless bands for machinery                                                                                                                                                                                                                | 10        | E                |
| 7314.19.90 | - - - Other                                                                                                                                                                                                                                            | 10        | E                |
| 7314.20.00 | - Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of                                                                                                                                          | 10        | X                |

| SAC Code   | Description                                                                                                                                                                                 | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
|            | 3 mm or more and having a mesh size of 100 cm <sup>2</sup> or more                                                                                                                          |           |                  |
| 7314.31.00 | - - Plated or coated with zinc                                                                                                                                                              | 10        | X                |
| 7314.39.00 | - - Other                                                                                                                                                                                   | 10        | E                |
| 7314.41.00 | - - Plated or coated with zinc                                                                                                                                                              | 10        | X                |
| 7314.42.00 | - - Coated with plastics                                                                                                                                                                    | 10        | G                |
| 7314.49.00 | - - Other                                                                                                                                                                                   | 10        | E                |
| 7314.50.00 | - Expanded metal                                                                                                                                                                            | 10        | H                |
| 7315.11.00 | - - Roller chain                                                                                                                                                                            | 0         | A                |
| 7315.12.00 | - - Other chain                                                                                                                                                                             | 0         | A                |
| 7315.19.00 | - - Parts                                                                                                                                                                                   | 0         | A                |
| 7315.20.00 | - Skid chain                                                                                                                                                                                | 0         | A                |
| 7315.81.00 | - - Stud-link                                                                                                                                                                               | 0         | A                |
| 7315.82.00 | - - Other, welded link                                                                                                                                                                      | 0         | A                |
| 7315.89.00 | - - Other                                                                                                                                                                                   | 0         | A                |
| 7315.90.00 | - Other parts                                                                                                                                                                               | 0         | A                |
| 7316.00.00 | ANCHORS, GRAPNELS AND PARTS THEREOF, OF IRON OR STEEL                                                                                                                                       | 0         | A                |
| 7317.00.00 | NAILS, TACKS, DRAWING PINS, CORRUGATED NAILS, STAPLES AND SIMILAR ARTICLES, OF IRON OR STEEL, WHETHER OR NOT WITH HEADS OF OTHER MATERIAL, BUT EXCLUDING SUCH ARTICLES WITH HEADS OF COPPER | 10        | X                |
| 7318.11.00 | - - Coach screws                                                                                                                                                                            | 5         | G                |
| 7318.12.00 | - - Other wood screws                                                                                                                                                                       | 5         | G                |
| 7318.13.00 | - - Screw hooks and screw rings                                                                                                                                                             | 5         | G                |
| 7318.14.00 | - - Self-tapping screws                                                                                                                                                                     | 5         | G                |
| 7318.15.00 | - - Other screws and bolts, whether or not with their nuts or washers                                                                                                                       | 5         | C                |
| 7318.16.00 | - - Nuts                                                                                                                                                                                    | 5         | G                |
| 7318.19.00 | - - Other                                                                                                                                                                                   | 5         | G                |
| 7318.21.00 | - - Spring washers and other lock washers                                                                                                                                                   | 0         | A                |
| 7318.22.00 | - - Other washers                                                                                                                                                                           | 0         | A                |
| 7318.23.00 | - - Rivets                                                                                                                                                                                  | 0         | A                |
| 7318.24.00 | - - Cotter pins and cotter pins                                                                                                                                                             | 0         | A                |
| 7318.29.00 | - - Other                                                                                                                                                                                   | 0         | A                |
| 7319.40.10 | - - Safety pins                                                                                                                                                                             | 0         | A                |
| 7319.40.90 | - - Other                                                                                                                                                                                   | 0         | A                |
| 7319.90.10 | - - Sewing, darning or embroidery needles                                                                                                                                                   | 0         | A                |
| 7319.90.90 | - - Other                                                                                                                                                                                   | 0         | A                |

| SAC Code   | Description                                                                            | Base Rate | Staging Category |
|------------|----------------------------------------------------------------------------------------|-----------|------------------|
| 7320.10.00 | - Leaf-springs and leaves therefor                                                     | 10        | G                |
| 7320.20.00 | - Helical springs                                                                      | 10        | G                |
| 7320.90.00 | - Other                                                                                | 0         | A                |
| 7321.11.10 | - - - Ovens and cookers                                                                | 15        | G                |
| 7321.11.90 | - - - Other                                                                            | 10        | G                |
| 7321.12.00 | - - For liquid fuel                                                                    | 5         | G                |
| 7321.19.10 | - - - 'Anafre' clay pots, portable stoves and cookers                                  | 15        | G                |
| 7321.19.90 | - - - Other                                                                            | 10        | G                |
| 7321.81.00 | - - For gas fuel or for both gas and other fuels                                       | 10        | E                |
| 7321.82.00 | - - For liquid fuels                                                                   | 10        | G                |
| 7321.89.10 | - - - For solid fuels                                                                  | 10        | G                |
| 7321.89.90 | - - - Other                                                                            | 10        | G                |
| 7321.90.10 | - - Of cookers                                                                         | 5         | G                |
| 7321.90.90 | - - Other                                                                              | 5         | G                |
| 7322.11.00 | - - Of cast iron                                                                       | 0         | A                |
| 7322.19.00 | - - Other                                                                              | 0         | A                |
| 7322.90.00 | - Other                                                                                | 0         | A                |
| 7323.10.00 | - Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like | 15        | G                |
| 7323.91.10 | - - - Handles                                                                          | 5         | G                |
| 7323.91.20 | - - - Other parts                                                                      | 5         | G                |
| 7323.91.90 | - - - Other                                                                            | 15        | G                |
| 7323.92.10 | - - - Handles                                                                          | 5         | G                |
| 7323.92.20 | - - - Other parts                                                                      | 5         | G                |
| 7323.92.90 | - - - Other                                                                            | 15        | G                |
| 7323.93.10 | - - - Handles                                                                          | 5         | G                |
| 7323.93.20 | - - - Other parts                                                                      | 5         | G                |
| 7323.93.90 | - - - Other                                                                            | 15        | A                |
| 7323.94.10 | - - - Handles                                                                          | 5         | G                |
| 7323.94.20 | - - - Other parts                                                                      | 5         | G                |
| 7323.94.90 | - - - Other                                                                            | 15        | G                |
| 7323.99.10 | - - - Handles                                                                          | 5         | G                |
| 7323.99.20 | - - - Other parts                                                                      | 5         | G                |
| 7323.99.90 | - - - Other                                                                            | 15        | G                |
| 7324.10.00 | - Sinks and washbasins, of stainless steel                                             | 15        | G                |
| 7324.21.00 | - - Of cast iron, whether or not enamelled                                             | 15        | G                |
| 7324.29.00 | - - Other                                                                              | 15        | G                |
| 7324.90.00 | - Other, including parts                                                               | 15        | G                |
| 7325.10.00 | - Of non-malleable cast iron                                                           | 10        | G                |

| SAC Code   | Description                                                                                                                                                            | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 7325.91.00 | - - Grinding balls and similar articles for mills                                                                                                                      | 0         | A                |
| 7325.99.00 | - - Other                                                                                                                                                              | 10        | C                |
| 7326.11.00 | - - Grinding balls and similar articles for mills                                                                                                                      | 0         | A                |
| 7326.19.00 | - - Other                                                                                                                                                              | 10        | G                |
| 7326.20.10 | - - Traps for animals                                                                                                                                                  | 5         | G                |
| 7326.20.20 | - - Gabions                                                                                                                                                            | 0         | A                |
| 7326.20.30 | - - Quick-fit hooks with swivels                                                                                                                                       | 0         | A                |
| 7326.20.40 | - - Bands of longitudinally bonded wire filaments with varnish or paint, of a width of 93.00 mm or more, of a thickness of 1.45 mm or more, including varnish or paint | 0         | A                |
| 7326.20.90 | - - Other                                                                                                                                                              | 10        | G                |
| 7326.90.00 | - Other                                                                                                                                                                | 0         | A                |
| 7401.00.10 | - Copper mattes                                                                                                                                                        | 0         | A                |
| 7401.00.20 | - Cement copper (precipitated copper)                                                                                                                                  | 0         | A                |
| 7402.00.00 | UNREFINED COPPER; COPPER ANODES FOR ELECTROLYTIC REFINING                                                                                                              | 0         | A                |
| 7403.11.00 | - - Cathodes and sections of cathodes                                                                                                                                  | 0         | A                |
| 7403.12.00 | - - Wire-bars                                                                                                                                                          | 0         | A                |
| 7403.13.00 | - - Billets                                                                                                                                                            | 0         | A                |
| 7403.19.00 | - - Other                                                                                                                                                              | 0         | A                |
| 7403.21.00 | - - Copper-zinc base alloys (brass)                                                                                                                                    | 0         | A                |
| 7403.22.00 | - - Copper-tin base alloys (bronze)                                                                                                                                    | 0         | A                |
| 7403.29.10 | - - - Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)                                                                       | 0         | A                |
| 7403.29.90 | - - - Other                                                                                                                                                            | 0         | A                |
| 7404.00.00 | COPPER WASTE AND SCRAP                                                                                                                                                 | 0         | A                |
| 7405.00.00 | MASTER ALLOYS OF COPPER                                                                                                                                                | 0         | A                |
| 7406.10.00 | - Powders of non-lamellar structure                                                                                                                                    | 0         | A                |
| 7406.20.00 | - Powders of lamellar structure; flakes                                                                                                                                | 0         | A                |
| 7407.10.00 | - Of refined copper                                                                                                                                                    | 0         | A                |
| 7407.21.00 | - - Copper-zinc base alloys (brass)                                                                                                                                    | 0         | A                |
| 7407.29.10 | - - - Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)                                                                       | 0         | A                |
| 7407.29.90 | - - - Other                                                                                                                                                            | 0         | A                |
| 7408.11.00 | - - Of which the maximum cross-sectional dimension exceeds 6 mm                                                                                                        | 0         | A                |
| 7408.19.10 | - - - Of electrolytic copper                                                                                                                                           | 0         | A                |
| 7408.19.90 | - - - Other                                                                                                                                                            | 0         | A                |
| 7408.21.00 | - - Copper-zinc base alloys (brass)                                                                                                                                    | 0         | A                |
| 7408.22.00 | - - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)                                                                      | 0         | A                |

| SAC Code   | Description                                                                                                           | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 7408.29.00 | - - Other                                                                                                             | 0         | A                |
| 7409.11.00 | - - In coils                                                                                                          | 0         | A                |
| 7409.19.00 | - - Other                                                                                                             | 0         | A                |
| 7409.21.00 | - - In coils                                                                                                          | 0         | A                |
| 7409.29.00 | - - Other                                                                                                             | 0         | A                |
| 7409.31.00 | - - In coils                                                                                                          | 0         | A                |
| 7409.39.00 | - - Other                                                                                                             | 0         | A                |
| 7409.40.00 | - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)                       | 0         | A                |
| 7409.90.00 | - Of other copper alloys                                                                                              | 0         | A                |
| 7410.11.00 | - - Of refined copper                                                                                                 | 0         | A                |
| 7410.12.00 | - - Of copper alloys                                                                                                  | 0         | A                |
| 7410.21.00 | - - Of refined copper                                                                                                 | 0         | A                |
| 7410.22.00 | - - Of copper alloys                                                                                                  | 0         | A                |
| 7411.10.00 | - Of refined copper                                                                                                   | 0         | A                |
| 7411.21.00 | - - Copper-zinc base alloys (brass)                                                                                   | 0         | A                |
| 7411.22.00 | - - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)                     | 0         | A                |
| 7411.29.00 | - - Other                                                                                                             | 0         | A                |
| 7412.10.00 | - Of refined copper                                                                                                   | 0         | A                |
| 7412.20.00 | - Of copper alloys                                                                                                    | 0         | A                |
| 7413.00.10 | - Of electrolytic copper                                                                                              | 5         | E                |
| 7413.00.90 | - Other                                                                                                               | 0         | A                |
| 7415.10.00 | - Nails and tacks, drawing pins, staples and similar articles                                                         | 0         | A                |
| 7415.21.00 | - - Washers (including spring washers)                                                                                | 0         | A                |
| 7415.29.00 | - - Other                                                                                                             | 0         | A                |
| 7415.33.00 | - - Screws; bolts and nuts                                                                                            | 0         | A                |
| 7415.39.00 | - - Other                                                                                                             | 0         | A                |
| 7418.10.10 | - - Pot scourers and scouring or polishing pads, gloves and similar articles                                          | 15        | C                |
| 7418.10.20 | - - - Cooking or heating apparatus of the kind used for domestic purposes, non-electric, and parts thereof, of copper | 15        | C                |
| 7418.10.30 | - - Handles                                                                                                           | 0         | A                |
| 7418.10.90 | - - Other                                                                                                             | 15        | C                |
| 7418.20.00 | - Sanitary ware and parts thereof                                                                                     | 15        | C                |
| 7419.10.00 | - Chain and parts thereof                                                                                             | 0         | A                |
| 7419.91.00 | - - Cast, moulded, stamped or forged, but not further worked                                                          | 5         | C                |
| 7419.99.10 | - - - Containers for compressed or liquefied gas                                                                      | 0         | A                |



| SAC Code   | Description                                                                 | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------------|-----------|------------------|
| 7419.99.20 | - - - Anodes of copper or of copper alloys for electroplating               | 0         | A                |
| 7419.99.31 | - - - - Cloth                                                               | 5         | C                |
| 7419.99.39 | - - - - Other                                                               | 0         | A                |
| 7419.99.40 | - - - Copper springs                                                        | 0         | A                |
| 7419.99.90 | - - - Other                                                                 | 15        | E                |
| 7501.10.00 | - Nickel mattes                                                             | 0         | A                |
| 7501.20.00 | - Nickel oxide sinters and other intermediate products of nickel metallurgy | 0         | A                |
| 7502.10.00 | - Nickel, not alloyed                                                       | 0         | A                |
| 7502.20.00 | - Nickel alloys                                                             | 0         | A                |
| 7503.00.00 | NICKEL WASTE AND SCRAP                                                      | 0         | A                |
| 7504.00.00 | NICKEL POWDERS AND FLAKES                                                   | 0         | A                |
| 7505.11.00 | - - Of nickel, not alloyed                                                  | 0         | A                |
| 7505.12.00 | - - Of nickel alloys                                                        | 0         | A                |
| 7505.21.00 | - - Of nickel, not alloyed                                                  | 0         | A                |
| 7505.22.00 | - - Of nickel alloys                                                        | 0         | A                |
| 7506.10.00 | - - Of nickel, not alloyed                                                  | 0         | A                |
| 7506.20.00 | - - Of nickel alloys                                                        | 0         | A                |
| 7507.11.00 | - - Of nickel, not alloyed                                                  | 0         | A                |
| 7507.12.00 | - - Of nickel alloys                                                        | 0         | A                |
| 7507.20.00 | - Tube or pipe fittings                                                     | 0         | A                |
| 7508.10.00 | - Cloth, grill and netting, of nickel wire                                  | 0         | A                |
| 7508.90.00 | - Other                                                                     | 0         | A                |
| 7601.10.00 | - Aluminium, not alloyed                                                    | 0         | A                |
| 7601.20.00 | - Aluminium alloys                                                          | 0         | A                |
| 7602.00.00 | ALUMINIUM WASTE AND SCRAP                                                   | 0         | A                |
| 7603.10.00 | - Powders of non-lamellar structure                                         | 0         | A                |
| 7603.20.00 | - Powders of lamellar structure; flakes                                     | 0         | A                |
| 7604.10.10 | - - Profiles                                                                | 10        | C                |
| 7604.10.90 | - - Other                                                                   | 5         | A                |
| 7604.21.00 | - - Hollow profiles                                                         | 10        | C                |
| 7604.29.10 | - - - Profiles                                                              | 10        | C                |
| 7604.29.90 | - - - Other                                                                 | 5         | A                |
| 7605.11.00 | - - Of which the maximum cross-sectional dimension exceeds 7 mm             | 0         | A                |
| 7605.19.10 | - - - Of circular cross-section                                             | 10        | E                |
| 7605.19.90 | - - - Other                                                                 | 0         | A                |
| 7605.21.00 | - - Of which the maximum cross-sectional dimension exceeds 7 mm             | 0         | A                |

| SAC Code   | Description                                                                                                                                                                                                               | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 7605.29.10 | - - - Of alloys containing magnesium and silicon, of circular cross-section                                                                                                                                               | 5         | E                |
| 7605.29.90 | - - - Other                                                                                                                                                                                                               | 5         | E                |
| 7606.11.00 | - - Of aluminium, not alloyed                                                                                                                                                                                             | 10        | E                |
| 7606.12.10 | - - - Containing more than 3 % of magnesium (AA 5154 and AA 5086 types)                                                                                                                                                   | 0         | A                |
| 7606.12.20 | - - - Embossed strip in rolls of a thickness not exceeding 1.25 mm and a width of 110 cm of alloy 1100                                                                                                                    | 0         | A                |
| 7606.12.91 | - - - - 'Pilferproof surface 620' strip, containing not more than 98.7 % of aluminium, lacquered on one side, covered with a thermo-setting resin on the other, of a thickness exceeding 0.2 mm but not exceeding 0.25 mm | 0         | A                |
| 7606.12.92 | - - - Containing 0.8 % or more of magnesium, of a thickness not exceeding 0.315 mm, in coils (rolls) of a width less than 1900 mm (alloy 3000 series)                                                                     | 0         | A                |
| 7606.12.99 | - - - - Other                                                                                                                                                                                                             | 10        | G                |
| 7606.91.10 | - - Discs, whether or not perforated, with a diameter not exceeding 45 mm                                                                                                                                                 | 0         | A                |
| 7606.91.90 | - - - Other                                                                                                                                                                                                               | 0         | A                |
| 7606.92.00 | - - Of aluminium alloys                                                                                                                                                                                                   | 0         | A                |
| 7607.11.30 | - - - Of a thickness not exceeding 0.025 mm, smooth, heat-treated, with not more than 80 perforations per m <sup>2</sup> , in rolls                                                                                       | 0         | A                |
| 7607.11.90 | - - - Other                                                                                                                                                                                                               | 0         | A                |
| 7607.19.20 | - - - Coated with polypropylene, in rolls of a width not exceeding 30 cm                                                                                                                                                  | 0         | A                |
| 7607.19.31 | - - - - Of a thickness less than 0.019 mm                                                                                                                                                                                 | 5         | A                |
| 7607.19.39 | - - - - Other                                                                                                                                                                                                             | 10        | C                |
| 7607.19.90 | - - - Other                                                                                                                                                                                                               | 0         | A                |
| 7607.20.11 | - - - Not printed                                                                                                                                                                                                         | 0         | A                |
| 7607.20.12 | - - - Printed                                                                                                                                                                                                             | 10        | G                |
| 7607.20.20 | - - Backed with paper(other than silicon-coated paper) or plastics, whether or not printed, of a thickness (including backing) not exceeding 0.23 mm                                                                      | 10        | A                |
| 7607.20.90 | - - Other                                                                                                                                                                                                                 | 0         | A                |
| 7608.10.10 | - - Ferrules for pencils                                                                                                                                                                                                  | 0         | A                |
| 7608.10.90 | - - Other                                                                                                                                                                                                                 | 5         | E                |
| 7608.20.10 | - - Welded tubes and pipes of an external diameter exceeding 50 mm                                                                                                                                                        | 10        | E                |
| 7608.20.20 | - - Of oval cross-section of a thickness not exceeding 1 mm and a length not exceeding 20 mm                                                                                                                              | 0         | A                |
| 7608.20.90 | - - Other                                                                                                                                                                                                                 | 10        | C                |
| 7609.00.00 | ALUMINIUM TUBE OR PIPE FITTINGS (FOR EXAMPLE: COUPLINGS, ELBOWS, SLEEVES)                                                                                                                                                 | 0         | A                |

| SAC Code   | Description                                                                                                                                                                                                                                    | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 7610.10.00 | - Doors, windows and their frames and thresholds for doors                                                                                                                                                                                     | 15        | E                |
| 7610.90.00 | - Other                                                                                                                                                                                                                                        | 15        | F                |
| 7611.00.00 | ALUMINIUM RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT | 5         | E                |
| 7612.10.00 | - Flexible tubular containers                                                                                                                                                                                                                  | 10        | C                |
| 7612.90.10 | - - Seamless tubular containers                                                                                                                                                                                                                | 0         | A                |
| 7612.90.20 | - - Milk churns                                                                                                                                                                                                                                | 0         | A                |
| 7612.90.90 | - - Other                                                                                                                                                                                                                                      | 5         | E                |
| 7613.00.10 | - For a working pressure not exceeding 25 kg/cm <sup>2</sup>                                                                                                                                                                                   | 5         | E                |
| 7613.00.90 | - Other                                                                                                                                                                                                                                        | 0         | A                |
| 7614.10.00 | - With steel core                                                                                                                                                                                                                              | 10        | C                |
| 7614.90.00 | - Other                                                                                                                                                                                                                                        | 10        | C                |
| 7615.10.10 | - - Pot scourers and scouring or polishing pads, gloves and similar articles                                                                                                                                                                   | 15        | E                |
| 7615.10.20 | - - Handles and spouts                                                                                                                                                                                                                         | 5         | E                |
| 7615.10.90 | - - Other                                                                                                                                                                                                                                      | 15        | E                |
| 7615.20.00 | - Sanitary ware and parts thereof                                                                                                                                                                                                              | 15        | E                |
| 7616.10.00 | - Nails, tacks, staples, screws, bolts, nuts, screw hooks, rivets, cotters, cotter pins, washers and similar articles                                                                                                                          | 0         | A                |
| 7616.91.00 | - - Cloth, grill and netting, of aluminium wire                                                                                                                                                                                                | 5         | E                |
| 7616.99.10 | - - - Chain and parts thereof                                                                                                                                                                                                                  | 0         | A                |
| 7616.99.20 | - - - Blunt staples                                                                                                                                                                                                                            | 0         | A                |
| 7616.99.90 | - - - Other                                                                                                                                                                                                                                    | 10        | C                |
| 7801.10.00 | - Refined lead                                                                                                                                                                                                                                 | 0         | A                |
| 7801.91.00 | - - Containing by weight antimony as the principal other element                                                                                                                                                                               | 0         | A                |
| 7801.99.00 | - - Other                                                                                                                                                                                                                                      | 0         | A                |
| 7802.00.00 | LEAD WASTE AND SCRAP                                                                                                                                                                                                                           | 0         | A                |
| 7804.11.00 | - - Sheets, strips and foil of a thickness (excluding any backing) not exceeding 0.2 mm                                                                                                                                                        | 0         | A                |
| 7804.19.00 | - - Other                                                                                                                                                                                                                                      | 0         | A                |
| 7804.20.00 | - Powders and flakes                                                                                                                                                                                                                           | 0         | A                |
| 7806.00.10 | - Lead bars, rods, profiles and wire                                                                                                                                                                                                           | 5         | A                |
| 7806.00.20 | - Lead tubes, pipes and hoses, and fittings therefor (for example: couplings, elbows, sleeves)                                                                                                                                                 | 5         | A                |
| 7806.00.90 | - Other                                                                                                                                                                                                                                        | 5         | A                |
| 7901.11.00 | - - Containing by weight 99.99 % or more of zinc                                                                                                                                                                                               | 0         | A                |

| SAC Code   | Description                                                                                                                                                                                                             | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 7901.12.00 | - - Containing by weight less than 99.99 % of zinc                                                                                                                                                                      | 0         | A                |
| 7901.20.00 | - Zinc alloys                                                                                                                                                                                                           | 0         | A                |
| 7902.00.00 | ZINC WASTE AND SCRAP                                                                                                                                                                                                    | 0         | A                |
| 7903.10.00 | - Zinc dust                                                                                                                                                                                                             | 0         | A                |
| 7903.90.00 | - Other                                                                                                                                                                                                                 | 0         | A                |
| 7904.00.00 | ZINC BARS, RODS, PROFILES AND WIRE                                                                                                                                                                                      | 0         | A                |
| 7905.00.00 | ZINC PLATES, SHEETS, STRIP AND FOIL                                                                                                                                                                                     | 0         | A                |
| 7907.00.10 | - Zinc tubes, pipes and hoses, and fittings therefor (for example: couplings, elbows, sleeves)                                                                                                                          | 0         | A                |
| 7907.00.90 | - Other                                                                                                                                                                                                                 | 0         | A                |
| 8001.10.00 | - Tin, not alloyed                                                                                                                                                                                                      | 0         | A                |
| 8001.20.00 | - Tin alloys                                                                                                                                                                                                            | 0         | A                |
| 8002.00.00 | TIN WASTE AND SCRAP                                                                                                                                                                                                     | 0         | A                |
| 8003.00.00 | TIN BARS, RODS, PROFILES AND WIRE                                                                                                                                                                                       | 0         | A                |
| 8007.00.10 | - Tin plates, sheets, strips and foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; powders and flakes | 0         | A                |
| 8007.00.20 | - Tin tubes, pipes and hoses, and fittings therefor (for example: couplings, elbows, sleeves)                                                                                                                           | 0         | A                |
| 8007.00.90 | - Other                                                                                                                                                                                                                 | 0         | A                |
| 8101.10.00 | - Powder                                                                                                                                                                                                                | 0         | A                |
| 8101.94.00 | - - Unwrought tungsten, including bars and rods obtained simply by sintering                                                                                                                                            | 0         | A                |
| 8101.96.00 | - - Wire                                                                                                                                                                                                                | 0         | A                |
| 8101.97.00 | - - Waste and scrap                                                                                                                                                                                                     | 0         | A                |
| 8101.99.00 | - - Other                                                                                                                                                                                                               | 0         | A                |
| 8102.10.00 | - Powder                                                                                                                                                                                                                | 0         | A                |
| 8102.94.00 | - - Unwrought molybdenum, including bars and rods obtained simply by sintering                                                                                                                                          | 0         | A                |
| 8102.95.00 | - - Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strips and foil                                                                                                             | 0         | A                |
| 8102.96.00 | - - Wire                                                                                                                                                                                                                | 0         | A                |
| 8102.97.00 | - - Waste and scrap                                                                                                                                                                                                     | 0         | A                |
| 8102.99.00 | - - Other                                                                                                                                                                                                               | 0         | A                |
| 8103.20.00 | - Unwrought tantalum, including bars and rods obtained simply by sintering; powder                                                                                                                                      | 0         | A                |
| 8103.30.00 | - Waste and scrap                                                                                                                                                                                                       | 0         | A                |
| 8103.90.00 | - Other                                                                                                                                                                                                                 | 0         | A                |
| 8104.11.00 | - - Containing at least 99.8 % by weight of magnesium                                                                                                                                                                   | 0         | A                |
| 8104.19.00 | - - Other                                                                                                                                                                                                               | 0         | A                |
| 8104.20.00 | - Waste and scrap                                                                                                                                                                                                       | 0         | A                |

| SAC Code   | Description                                                                                     | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------|-----------|------------------|
| 8104.30.00 | - Rasplings, turnings and granules, graded according to size; powders                           | 0         | A                |
| 8104.90.00 | - Other                                                                                         | 0         | A                |
| 8105.20.00 | - Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders | 0         | A                |
| 8105.30.00 | - Waste and scrap                                                                               | 0         | A                |
| 8105.90.00 | - Other                                                                                         | 0         | A                |
| 8106.00.00 | BISMUTH AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP                                         | 0         | A                |
| 8107.20.00 | - Unwrought cadmium; powders                                                                    | 0         | A                |
| 8107.30.00 | - Waste and scrap                                                                               | 0         | A                |
| 8107.90.00 | - Other                                                                                         | 0         | A                |
| 8108.20.00 | - Unwrought titanium; powders                                                                   | 0         | A                |
| 8108.30.00 | - Waste and scrap                                                                               | 0         | A                |
| 8108.90.00 | - Other                                                                                         | 0         | A                |
| 8109.20.00 | - Unwrought zirconium; powders                                                                  | 0         | A                |
| 8109.30.00 | - Waste and scrap                                                                               | 0         | A                |
| 8109.90.00 | - Other                                                                                         | 0         | A                |
| 8110.10.00 | - Unwrought antimony; powders                                                                   | 0         | A                |
| 8110.20.00 | - Waste and scrap                                                                               | 0         | A                |
| 8110.90.00 | - Other                                                                                         | 0         | A                |
| 8111.00.00 | MANGANESE AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP                                       | 0         | A                |
| 8112.12.00 | - - Unwrought; powders                                                                          | 0         | A                |
| 8112.13.00 | - - Waste and scrap                                                                             | 0         | A                |
| 8112.19.00 | - - Other                                                                                       | 0         | A                |
| 8112.21.00 | - - Unwrought; powders                                                                          | 0         | A                |
| 8112.22.00 | - - Waste and scrap                                                                             | 0         | A                |
| 8112.29.00 | - - Other                                                                                       | 0         | A                |
| 8112.51.00 | - - Unwrought; powders                                                                          | 0         | A                |
| 8112.52.00 | - - Waste and scrap                                                                             | 0         | A                |
| 8112.59.00 | - - Other                                                                                       | 0         | A                |
| 8112.92.00 | - - Unwrought; waste and scrap; powders                                                         | 0         | A                |
| 8112.99.00 | - - Other                                                                                       | 0         | A                |
| 8113.00.00 | CERMETS AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP                                         | 0         | A                |
| 8201.10.00 | - Spades and shovels                                                                            | 15        | C                |
| 8201.30.00 | - Mattocks, picks, hoes and rakes                                                               | 15        | C                |
| 8201.40.10 | - - Axes, picks, knives and banana tree cutters                                                 | 15        | C                |
| 8201.40.20 | - - Machetes                                                                                    | 15        | C                |
| 8201.40.90 | - - Other                                                                                       | 0         | A                |

| SAC Code   | Description                                                                                                                                                                     | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8201.50.00 | - Secateurs and similar one-handed pruners and shears (including poultry shears)                                                                                                | 0         | A                |
| 8201.60.00 | - Hedge shears, two-handed pruning shears and similar two-handed shears                                                                                                         | 0         | A                |
| 8201.90.10 | - - Truncheons and crowbars                                                                                                                                                     | 15        | C                |
| 8201.90.20 | - - Pitchforks                                                                                                                                                                  | 0         | A                |
| 8201.90.90 | - - Other                                                                                                                                                                       | 0         | A                |
| 8202.10.00 | - Hand saws                                                                                                                                                                     | 0         | A                |
| 8202.20.10 | - - Of steel of a width of 6 mm or more but not more than 31 mm and a thickness of 0.6 mm or more but not more than 2.5 mm                                                      | 5         | C                |
| 8202.20.90 | - - Other                                                                                                                                                                       | 0         | A                |
| 8202.31.10 | - - - Of a diameter of 1,524 mm or more but not more than 4,572 mm and a thickness of 0.5 mm or more but not more than 3.5 mm                                                   | 0         | A                |
| 8202.31.90 | - - - Other                                                                                                                                                                     | 0         | A                |
| 8202.39.10 | - - - Saw blades with working part of tungsten carbide, of a diameter of 1,524 mm or more but not more than 4,572 mm and a thickness of 0.5 mm or more but not more than 3.5 mm | 5         | C                |
| 8202.39.90 | - - - Other                                                                                                                                                                     | 0         | A                |
| 8202.40.00 | - Chainsaw blades                                                                                                                                                               | 0         | A                |
| 8202.91.10 | - - - For hand-operated bow saws, of a width not exceeding 13.5 mm, a thickness not exceeding 0.8 mm and a length not exceeding 310 mm, with 18, 24 or 32 teeth per 25.4 mm     | 10        | E                |
| 8202.91.90 | - - - Other                                                                                                                                                                     | 0         | A                |
| 8202.99.00 | - - Other                                                                                                                                                                       | 0         | A                |
| 8203.10.10 | - - Flat files for metal                                                                                                                                                        | 10        | E                |
| 8203.10.90 | - - Other                                                                                                                                                                       | 0         | A                |
| 8203.20.00 | - Pliers (including cutting pliers), pincers, tweezers and similar tools                                                                                                        | 0         | A                |
| 8203.30.00 | - Metal-cutting shears and similar tools                                                                                                                                        | 0         | A                |
| 8203.40.00 | - Pipe-cutters, bolt croppers, perforating punches and similar tools                                                                                                            | 0         | A                |
| 8204.11.00 | - - Non-adjustable                                                                                                                                                              | 0         | A                |
| 8204.12.00 | - - Adjustable                                                                                                                                                                  | 0         | A                |
| 8204.20.00 | - Interchangeable spanner sockets, with or without handles                                                                                                                      | 0         | A                |
| 8205.10.00 | - Drilling, threading or tapping tools                                                                                                                                          | 0         | A                |
| 8205.20.00 | - Hammers and sledge hammers                                                                                                                                                    | 0         | A                |
| 8205.30.00 | - Planes, chisels, gouges and similar cutting tools for working wood                                                                                                            | 0         | A                |
| 8205.40.00 | - Screwdrivers                                                                                                                                                                  | 0         | A                |

| SAC Code   | Description                                                                         | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------|-----------|------------------|
| 8205.51.10 | - - - Can openers, bottle openers, corkscrews, nutcrackers, ice picks and the like  | 10        | C                |
| 8205.51.90 | - - - Other                                                                         | 5         | C                |
| 8205.59.10 | - - - Chisels of a length of 10 cm or more but not more than 25 cm                  | 5         | C                |
| 8205.59.90 | - - - Other                                                                         | 0         | A                |
| 8205.60.00 | - Blow lamps and the like                                                           | 0         | A                |
| 8205.70.00 | - Vices, clamps and the like                                                        | 0         | A                |
| 8205.90.10 | - - Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks | 0         | A                |
| 8205.90.90 | - - Other                                                                           | 0         | A                |
| 8206.00.00 | TOOLS OF TWO OR MORE OF THE HEADING 82.02 TO 82.05, PUT UP IN SETS FOR RETAIL SALE  | 0         | A                |
| 8207.13.00 | - - With working part of cermets                                                    | 0         | A                |
| 8207.19.10 | - - - Drill bits, reamers and shoes of diamond for drilling and taking soil samples | 0         | A                |
| 8207.19.90 | - - - Other                                                                         | 0         | A                |
| 8207.20.00 | - Dies for drawing or extruding metal                                               | 0         | A                |
| 8207.30.10 | - - Dies and punches for pressing                                                   | 5         | C                |
| 8207.30.90 | - - Other                                                                           | 0         | A                |
| 8207.40.00 | - Tools for tapping or threading                                                    | 0         | A                |
| 8207.50.00 | - Tools for drilling                                                                | 0         | A                |
| 8207.60.00 | - Tools for boring or broaching                                                     | 0         | A                |
| 8207.70.00 | - Tools for milling                                                                 | 0         | A                |
| 8207.80.00 | - Tools for turning                                                                 | 0         | A                |
| 8207.90.00 | - Other interchangeable tools                                                       | 0         | A                |
| 8208.10.00 | - For metal working                                                                 | 0         | A                |
| 8208.20.00 | - For wood working                                                                  | 0         | A                |
| 8208.30.00 | - For kitchen appliances or for machines used by the food industry                  | 0         | A                |
| 8208.40.00 | - For agricultural, horticultural or forestry machines                              | 0         | A                |
| 8208.90.00 | - Other                                                                             | 0         | A                |
| 8209.00.00 | PLATES, STICKS, TIPS AND THE LIKE FOR TOOLS, UNMOUNTED, OF CERMETS                  | 0         | A                |
| 8210.00.10 | - Maize (corn) mills                                                                | 0         | A                |
| 8210.00.90 | - Other                                                                             | 0         | A                |
| 8211.10.00 | - Sets of assorted articles                                                         | 10        | C                |
| 8211.91.00 | - - Table knives having fixed blades                                                | 10        | C                |
| 8211.92.00 | - - Other knives having fixed blades                                                | 10        | C                |
| 8211.93.00 | - - Knives having other than fixed blades                                           | 5         | C                |
| 8211.94.00 | - - Blades                                                                          | 0         | A                |

| SAC Code   | Description                                                                                                      | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8211.95.00 | - - Handles of base metal                                                                                        | 5         | C                |
| 8212.10.10 | - - Razors                                                                                                       | 10        | C                |
| 8212.10.20 | - - Shavers                                                                                                      | 10        | C                |
| 8212.20.00 | - Safety razor blades, including razor blade blanks in strips                                                    | 0         | A                |
| 8212.90.00 | - Other parts                                                                                                    | 0         | A                |
| 8213.00.00 | SCISSORS, TAILOR'S SHEARS AND SIMILAR SHEARS, AND BLADES THEREOF                                                 | 5         | C                |
| 8214.10.00 | - Paper knives, letter openers, erasing knives, pencil sharpeners and their blades                               | 15        | C                |
| 8214.20.00 | - Manicure or pedicure sets and instruments (including nail files)                                               | 10        | E                |
| 8214.90.00 | - Other                                                                                                          | 10        | C                |
| 8215.10.00 | - Sets of assorted articles containing at least one article plated with silver, gold or platinum                 | 10        | C                |
| 8215.20.00 | - Other sets of assorted articles                                                                                | 10        | C                |
| 8215.91.00 | - Silver-, gold- or platinum-plated                                                                              | 10        | C                |
| 8215.99.00 | - - Other                                                                                                        | 10        | C                |
| 8301.10.00 | - Padlocks                                                                                                       | 5         | E                |
| 8301.20.00 | - Locks of the kind used for motor vehicles                                                                      | 0         | A                |
| 8301.30.00 | - Locks of the kind used for furniture                                                                           | 0         | A                |
| 8301.40.10 | - - Patch locks and surface locks, with one or two horizontal bolts, for doors with handles on the inside only   | 10        | E                |
| 8301.40.20 | - - Handle locks operated by a key on the outside and a button on the inside                                     | 10        | E                |
| 8301.40.90 | - - Other                                                                                                        | 0         | A                |
| 8301.50.00 | - Clasps and frames with clasps, incorporating locks                                                             | 0         | A                |
| 8301.60.00 | - Parts                                                                                                          | 0         | A                |
| 8301.70.00 | - Keys presented separately                                                                                      | 5         | E                |
| 8302.10.10 | - - For doors, with bearings of plastics or self-lubricating steel, whether or not sprung                        | 5         | C                |
| 8302.10.20 | - - Hinges of the kind used in vehicles of heading 87.02                                                         | 0         | A                |
| 8302.10.90 | - - Other                                                                                                        | 10        | E                |
| 8302.20.00 | - Castors                                                                                                        | 0         | A                |
| 8302.30.00 | - Other mountings, fittings and similar articles for motor vehicles                                              | 0         | A                |
| 8302.41.11 | - - - - Mechanisms for operating windows (operators) with gears system, with butterfly handle and extendable arm | 10        | E                |
| 8302.41.12 | - - - - Clips for windows                                                                                        | 10        | E                |
| 8302.41.19 | - - - - Other                                                                                                    | 10        | E                |
| 8302.41.20 | - - - Spring- or lever-operated latch bolts                                                                      | 0         | A                |
| 8302.41.90 | - - - Other                                                                                                      | 10        | E                |



| SAC Code   | Description                                                                                                                                                                                      | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8302.42.00 | - Other, for furniture                                                                                                                                                                           | 5         | C                |
| 8302.49.10 | - - - For armoured or reinforced safes, strong-boxes and doors                                                                                                                                   | 0         | A                |
| 8302.49.20 | - - - For trunks, suitcases and similar articles                                                                                                                                                 | 0         | A                |
| 8302.49.90 | - - - Other                                                                                                                                                                                      | 5         | C                |
| 8302.50.00 | - Hat-racks, hat-pegs, brackets and similar fixtures                                                                                                                                             | 10        | E                |
| 8302.60.00 | - Automatic door closers                                                                                                                                                                         | 0         | A                |
| 8303.00.00 | ARMOURED OR REINFORCED SAFES, STRONG BOXES AND DOORS AND SAFE DEPOSIT LOCKERS FOR STRONG ROOMS, CASH OR DEED BOXES AND THE LIKE, OF BASE METAL                                                   | 15        | E                |
| 8304.00.00 | FILING CABINETS, CARD-INDEX CABINETS, PAPER TRAYS, PAPER RESTS, PEN TRAYS, OFFICE-STAMP STANDS AND SIMILAR OFFICE OR DESK EQUIPMENT, OF BASE METAL, OTHER THAN OFFICE FURNITURE OF HEADING 94.03 | 15        | E                |
| 8305.10.00 | - Fittings for loose-leaf binders or files                                                                                                                                                       | 0         | A                |
| 8305.20.10 | - - For use in offices                                                                                                                                                                           | 15        | E                |
| 8305.20.90 | - - Other                                                                                                                                                                                        | 5         | E                |
| 8305.90.10 | - - Fasteners and clips                                                                                                                                                                          | 15        | E                |
| 8305.90.90 | - - Other                                                                                                                                                                                        | 5         | C                |
| 8306.10.00 | - Bells, gongs and the like                                                                                                                                                                      | 10        | C                |
| 8306.21.00 | - Plated with precious metal                                                                                                                                                                     | 15        | E                |
| 8306.29.00 | - - Other                                                                                                                                                                                        | 15        | E                |
| 8306.30.00 | - Photograph, picture or similar frames; mirrors                                                                                                                                                 | 15        | C                |
| 8307.10.00 | - Of iron or steel                                                                                                                                                                               | 0         | A                |
| 8307.90.00 | - Of other base metal                                                                                                                                                                            | 0         | A                |
| 8308.10.00 | - Hooks, eyes and eyelets                                                                                                                                                                        | 0         | A                |
| 8308.20.00 | - Tubular or bifurcated rivets                                                                                                                                                                   | 0         | A                |
| 8308.90.00 | - Other, including parts                                                                                                                                                                         | 0         | A                |
| 8309.10.00 | - Crown corks                                                                                                                                                                                    | 10        | X                |
| 8309.90.10 | - - 'Easy open' lids of aluminium                                                                                                                                                                | 0         | A                |
| 8309.90.20 | - - Seals                                                                                                                                                                                        | 0         | A                |
| 8309.90.30 | - - Lids of a diameter of 40 mm or more but not more than 51 mm                                                                                                                                  | 0         | A                |
| 8309.90.40 | - - Bung covers for phials                                                                                                                                                                       | 0         | A                |
| 8309.90.50 | - - Threaded lids of aluminium                                                                                                                                                                   | 10        | E                |
| 8309.90.90 | - - Other                                                                                                                                                                                        | 10        | E                |
| 8310.00.00 | SIGN-PLATES, NAME-PLATES, ADDRESS-PLATES AND SIMILAR PLATES, NUMBERS, LETTERS AND OTHER SYMBOLS, OF BASE METAL, EXCLUDING THOSE OF HEADING 94.05                                                 | 15        | G                |

| SAC Code   | Description                                                                                                                                                                  | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8311.10.10 | - - For iron or steel                                                                                                                                                        | 0         | A                |
| 8311.10.90 | - - Other                                                                                                                                                                    | 0         | A                |
| 8311.20.00 | - Cored wire of base metal, for arc-welding                                                                                                                                  | 0         | A                |
| 8311.30.00 | -Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame                                                                                       | 0         | A                |
| 8311.90.00 | - Other                                                                                                                                                                      | 0         | A                |
| 8401.10.00 | - Nuclear reactors                                                                                                                                                           | 0         | A                |
| 8401.20.00 | - Machinery and apparatus for isotopic separation, and parts thereof                                                                                                         | 0         | A                |
| 8401.30.00 | - Fuel elements (cartridges), non-irradiated                                                                                                                                 | 0         | A                |
| 8401.40.00 | - Parts of nuclear reactors                                                                                                                                                  | 0         | A                |
| 8402.11.00 | - - Watertube boilers with a steam production exceeding 45 tonnes per hour                                                                                                   | 0         | A                |
| 8402.12.00 | - - Watertube boilers with a steam production not exceeding 45 tons per hour                                                                                                 | 0         | A                |
| 8402.19.00 | - - Other vapour-generating boilers, including hybrid boilers                                                                                                                | 0         | A                |
| 8402.20.00 | - Super-heated water boilers                                                                                                                                                 | 0         | A                |
| 8402.90.00 | - Parts                                                                                                                                                                      | 0         | A                |
| 8403.10.00 | - Boilers                                                                                                                                                                    | 0         | A                |
| 8403.90.00 | - Parts                                                                                                                                                                      | 0         | A                |
| 8404.10.00 | - Auxiliary plant for use with boilers of heading 84.02 or 84.03                                                                                                             | 0         | A                |
| 8404.20.00 | - Condensers for steam or other vapour power units                                                                                                                           | 0         | A                |
| 8404.90.00 | - Parts                                                                                                                                                                      | 0         | A                |
| 8405.10.00 | - 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. | 0         | A                |
| 8405.90.00 | - Parts                                                                                                                                                                      | 0         | A                |
| 8406.10.00 | - Turbines for marine propulsion                                                                                                                                             | 0         | A                |
| 8406.81.00 | - - Of an output exceeding 40 MW                                                                                                                                             | 0         | A                |
| 8406.82.00 | - - Of an output not exceeding 40 MW                                                                                                                                         | 0         | A                |
| 8406.90.00 | - Parts                                                                                                                                                                      | 0         | A                |
| 8407.10.00 | - Aircraft engines                                                                                                                                                           | 0         | A                |
| 8407.21.00 | - - Outboard motors                                                                                                                                                          | 0         | A                |
| 8407.29.00 | - - Other                                                                                                                                                                    | 0         | A                |
| 8407.31.00 | - - Of a cylinder capacity not exceeding 50 cm3                                                                                                                              | 0         | A                |
| 8407.32.00 | - - Of a cylinder capacity exceeding 50 cm3 but not exceeding 250 cm3                                                                                                        | 0         | A                |
| 8407.33.00 | - - Of a cylinder capacity exceeding 250 cm3 but not exceeding 1,000 cm3                                                                                                     | 0         | A                |
| 8407.34.00 | - - Of a cylinder capacity exceeding 1,000 cm3                                                                                                                               | 0         | A                |

| SAC Code   | Description                                                                                       | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------------|-----------|------------------|
| 8407.90.00 | - Other engines                                                                                   | 0         | A                |
| 8408.10.00 | - Marine propulsion engines                                                                       | 0         | A                |
| 8408.20.00 | - Engines of the kind used for the propulsion of vehicles of Chapter 87                           | 0         | A                |
| 8408.90.00 | - Other engines                                                                                   | 0         | A                |
| 8409.10.00 | - For aircraft engines                                                                            | 0         | A                |
| 8409.91.00 | - - Suitable for use solely or principally with spark-ignition internal combustion piston engines | 0         | A                |
| 8409.99.00 | - - Other                                                                                         | 0         | A                |
| 8410.11.00 | - - Of an output not exceeding 1,000 kW                                                           | 0         | A                |
| 8410.12.00 | - - Of an output exceeding 1,000 kW but not exceeding 10,000 kW                                   | 0         | A                |
| 8410.13.00 | - - Of an output exceeding 10,000 kW                                                              | 0         | A                |
| 8410.90.00 | - Parts, including regulators                                                                     | 0         | A                |
| 8411.11.00 | - - Of a thrust not exceeding 25 kN                                                               | 0         | A                |
| 8411.12.00 | - - Of a thrust exceeding 25 kN                                                                   | 0         | A                |
| 8411.21.00 | - - Of a power not exceeding 1,100 kW                                                             | 0         | A                |
| 8411.22.00 | - - Of a power exceeding 1,100 kW                                                                 | 0         | A                |
| 8411.81.00 | - - Of a power not exceeding 5,000 kW                                                             | 0         | A                |
| 8411.82.00 | - - Of a power exceeding 5,000 kW                                                                 | 0         | A                |
| 8411.91.00 | - - Of turbo-jets or turbo-propellers                                                             | 0         | A                |
| 8411.99.00 | - - Other                                                                                         | 0         | A                |
| 8412.10.00 | - Reaction engines other than turbo-jets                                                          | 0         | A                |
| 8412.21.00 | - - Linear acting (cylinders)                                                                     | 0         | A                |
| 8412.29.00 | - - Other                                                                                         | 0         | A                |
| 8412.31.00 | - - Linear acting (cylinders)                                                                     | 0         | A                |
| 8412.39.00 | - - Other                                                                                         | 0         | A                |
| 8412.80.00 | - Other                                                                                           | 0         | A                |
| 8412.90.00 | - Parts                                                                                           | 0         | A                |
| 8413.11.00 | - - Pumps for dispensing fuel or lubricants, of a type used in filling stations or in garages     | 0         | A                |
| 8413.19.00 | - - Other                                                                                         | 0         | A                |
| 8413.20.00 | - Hand pumps, other than those of subheading 8413.11 or 8413.19                                   | 0         | A                |
| 8413.30.00 | - Fuel, lubricating or cooling medium pumps for internal combustion piston engines                | 0         | A                |
| 8413.40.00 | - Concrete pumps                                                                                  | 0         | A                |
| 8413.50.00 | - Other reciprocating positive displacement pumps                                                 | 0         | A                |
| 8413.60.00 | - Other rotary positive displacement pumps                                                        | 0         | A                |
| 8413.70.00 | - Other centrifugal pumps                                                                         | 0         | A                |
| 8413.81.00 | - - Pumps                                                                                         | 0         | A                |

| SAC Code   | Description                                                                                                                                      | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8413.82.00 | - - Liquid elevators                                                                                                                             | 0         | A                |
| 8413.91.00 | - - Of pumps                                                                                                                                     | 0         | A                |
| 8413.92.00 | - - Of liquid elevators                                                                                                                          | 0         | A                |
| 8414.10.00 | - Vacuum pumps                                                                                                                                   | 0         | A                |
| 8414.20.00 | - Hand- or foot-operated air pumps                                                                                                               | 0         | A                |
| 8414.30.00 | - Compressors of the kind used in refrigerating equipment                                                                                        | 0         | A                |
| 8414.40.00 | - Air compressors mounted on a wheeled chassis for towing                                                                                        | 0         | A                |
| 8414.51.00 | - - Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W                      | 15        | E                |
| 8414.59.00 | - - Other                                                                                                                                        | 10        | E                |
| 8414.60.00 | - Hoods having a maximum horizontal side not exceeding 120 cm                                                                                    | 10        | A                |
| 8414.80.00 | - Other                                                                                                                                          | 0         | A                |
| 8414.90.11 | - - - Baskets                                                                                                                                    | 0         | A                |
| 8414.90.19 | - - - Other                                                                                                                                      | 5         | A                |
| 8414.90.90 | - - Other                                                                                                                                        | 0         | A                |
| 8415.10.00 | - Window or wall types, self-contained or 'split-system'                                                                                         | 15        | E                |
| 8415.20.00 | - Of a kind used for persons, in motor vehicles                                                                                                  | 15        | E                |
| 8415.81.00 | - - Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)                                | 15        | A                |
| 8415.82.00 | - - Other, incorporating a refrigerating unit                                                                                                    | 15        | A                |
| 8415.83.00 | - - Not incorporating a refrigerating unit                                                                                                       | 15        | E                |
| 8415.90.00 | - Parts                                                                                                                                          | 0         | A                |
| 8416.10.00 | - Furnace burners for liquid fuel                                                                                                                | 0         | A                |
| 8416.20.00 | - Other furnace burners, including mix burners                                                                                                   | 0         | A                |
| 8416.30.10 | - - Mechanical stokers fuelled with chaff or cereal residues                                                                                     | 10        | C                |
| 8416.30.90 | - - Other                                                                                                                                        | 0         | A                |
| 8416.90.00 | - Parts                                                                                                                                          | 0         | A                |
| 8417.10.00 | - Furnaces and ovens for the roasting, melting or other heat treatment of ores, pyrites or of metals                                             | 0         | A                |
| 8417.20.10 | - - Industrial furnaces for biscuits, with mesh continuous conveyor, automated controls and production capacity exceeding 500 kilograms per hour | 0         | A                |
| 8417.20.90 | - - - Other                                                                                                                                      | 10        | E                |
| 8417.80.00 | - Other                                                                                                                                          | 0         | A                |
| 8417.90.00 | - Parts                                                                                                                                          | 0         | A                |
| 8418.10.00 | - Combined refrigerator-freezers, fitted with separate external doors                                                                            | 15        | E                |
| 8418.21.00 | - - Compression-type                                                                                                                             | 15        | E                |

| SAC Code   | Description                                                                                                                                               | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8418.29.10 | - - - Absorption-type, electrical                                                                                                                         | 15        | E                |
| 8418.29.90 | - - - Other                                                                                                                                               | 15        | E                |
| 8418.30.00 | - Freezers of the chest type, not exceeding 800 litres capacity                                                                                           | 15        | X                |
| 8418.40.00 | - Freezers of the upright type, not exceeding 900 litres capacity                                                                                         | 15        | X                |
| 8418.50.00 | - Other furniture (chests, cabinets, display counters, showcases and the like) for storage and display, incorporating refrigerating or freezing equipment | 15        | H                |
| 8418.61.10 | - - - Compression-type refrigerating units whose condensers are heat exchangers                                                                           | 0         | A                |
| 8418.61.90 | - - - Other                                                                                                                                               | 10        | X                |
| 8418.69.10 | - - - Water coolers and coolers for other beverages                                                                                                       | 15        | E                |
| 8418.69.90 | - - - Other                                                                                                                                               | 10        | X                |
| 8418.91.00 | - - Furniture designed to receive refrigerating or freezing equipment                                                                                     | 15        | E                |
| 8418.99.00 | - - Other                                                                                                                                                 | 0         | A                |
| 8419.11.00 | - - Instantaneous gas water heaters                                                                                                                       | 15        | E                |
| 8419.19.00 | - - Other                                                                                                                                                 | 10        | E                |
| 8419.20.00 | - Medical, surgical or laboratory sterilisers                                                                                                             | 0         | A                |
| 8419.31.10 | - - - Hot-air dryers for grains and vegetables                                                                                                            | 10        | C                |
| 8419.31.90 | - - - Other                                                                                                                                               | 0         | A                |
| 8419.32.10 | - - - Hot-air dryers for wood                                                                                                                             | 10        | C                |
| 8419.32.90 | - - - Other                                                                                                                                               | 0         | A                |
| 8419.39.00 | - - Other                                                                                                                                                 | 0         | A                |
| 8419.40.00 | - Distilling or rectifying equipment                                                                                                                      | 0         | A                |
| 8419.50.00 | - Heat-exchange units                                                                                                                                     | 0         | A                |
| 8419.60.00 | - Machinery for liquefying air or other gases                                                                                                             | 0         | A                |
| 8419.81.00 | - - For making hot drinks or for cooking or heating food                                                                                                  | 0         | A                |
| 8419.89.00 | - - Other                                                                                                                                                 | 0         | A                |
| 8419.90.00 | - Parts                                                                                                                                                   | 0         | A                |
| 8420.10.00 | - Calendering and rolling machines                                                                                                                        | 0         | A                |
| 8420.91.00 | - - Cylinders                                                                                                                                             | 0         | A                |
| 8420.99.00 | - - Other                                                                                                                                                 | 0         | A                |
| 8421.11.00 | - - Cream separators                                                                                                                                      | 0         | A                |
| 8421.12.00 | - - Clothes-dryers                                                                                                                                        | 0         | A                |
| 8421.19.00 | - - Other                                                                                                                                                 | 0         | A                |
| 8421.21.00 | - - For filtering or purifying water                                                                                                                      | 0         | A                |
| 8421.22.00 | - - For filtering or purifying beverages other than water                                                                                                 | 0         | A                |
| 8421.23.00 | - - Oil- or petrol-filters for internal combustion engines                                                                                                | 10        | A                |
| 8421.29.00 | - - Other                                                                                                                                                 | 0         | A                |

| SAC Code   | Description                                                                                                                                                                                      | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8421.31.00 | - - Intake air filters for spark-ignition or compression-ignition internal combustion engines                                                                                                    | 10        | A                |
| 8421.39.00 | - - Other                                                                                                                                                                                        | 0         | A                |
| 8421.91.00 | - - Of centrifuges, including centrifugal dryers                                                                                                                                                 | 0         | A                |
| 8421.99.00 | - - Other                                                                                                                                                                                        | 0         | A                |
| 8422.11.00 | - - Of the household type                                                                                                                                                                        | 15        | E                |
| 8422.19.00 | - - Other                                                                                                                                                                                        | 10        | E                |
| 8422.20.00 | - Machinery for cleaning or drying bottles or other containers                                                                                                                                   | 0         | A                |
| 8422.30.10 | - - Machinery for filling and closing bags of thermo-sealable plastics, of a filling capacity not exceeding 5 kg, other than automatic horizontal filling machinery and vacuum-sealing machinery | 10        | A                |
| 8422.30.90 | - - Other                                                                                                                                                                                        | 0         | A                |
| 8422.40.10 | - - For working in the hand, with self-contained electric motor                                                                                                                                  | 0         | A                |
| 8422.40.90 | - - Other                                                                                                                                                                                        | 10        | A                |
| 8422.90.00 | - Parts                                                                                                                                                                                          | 0         | A                |
| 8423.10.00 | - Personal weighing machines, including baby scales; household scales                                                                                                                            | 5         | C                |
| 8423.20.00 | - Scales for continuous weighing of goods on conveyors                                                                                                                                           | 0         | A                |
| 8423.30.00 | - Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales                                                          | 0         | A                |
| 8423.81.00 | - - Having a maximum weighing capacity not exceeding 30 kg                                                                                                                                       | 0         | A                |
| 8423.82.10 | - - - Scales for weighing cattle                                                                                                                                                                 | 10        | C                |
| 8423.82.20 | - - - Spring balances of a capacity not exceeding 200 kg                                                                                                                                         | 10        | C                |
| 8423.82.90 | - - - Other                                                                                                                                                                                      | 0         | A                |
| 8423.89.00 | - - Other                                                                                                                                                                                        | 0         | A                |
| 8423.90.00 | - Weighing machine weights of all kinds; parts of weighing machinery                                                                                                                             | 0         | A                |
| 8424.10.00 | - Fire extinguishers, whether or not charged                                                                                                                                                     | 0         | A                |
| 8424.20.00 | - Spray guns and similar appliances                                                                                                                                                              | 0         | A                |
| 8424.30.00 | - Steam or sandblasting machines and similar jet projecting machines                                                                                                                             | 0         | A                |
| 8424.81.10 | - - - Knapsack sprayers, of a capacity not exceeding 20 l, hand operated                                                                                                                         | 10        | E                |
| 8424.81.20 | - - - Knapsack sprayers, of a capacity not exceeding 20 l, powered                                                                                                                               | 10        | E                |
| 8424.81.30 | - - - Fumigators, towed, whether or not assembled                                                                                                                                                | 0         | A                |
| 8424.81.90 | - - - Other                                                                                                                                                                                      | 0         | A                |
| 8424.89.00 | - - Other                                                                                                                                                                                        | 0         | A                |

| SAC Code   | Description                                                                              | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------|-----------|------------------|
| 8424.90.11 | - - - For pharmaceutical products                                                        | 0         | A                |
| 8424.90.19 | - - - Other                                                                              | 5         | G                |
| 8424.90.90 | - - Other                                                                                | 0         | A                |
| 8425.11.00 | - - Powered by electric motor                                                            | 0         | A                |
| 8425.19.00 | - - Other                                                                                | 0         | A                |
| 8425.31.10 | - - - Pit-head winding gear; winches specially designed for use in the interior of mines | 0         | A                |
| 8425.31.90 | - - - Other                                                                              | 0         | A                |
| 8425.39.10 | - - - Pit-head winding gear; winches specially designed for use in the interior of mines | 0         | A                |
| 8425.39.90 | - - - Other                                                                              | 0         | A                |
| 8425.41.00 | - - Fixed hoists for raising vehicles, of a type used in garages                         | 0         | A                |
| 8425.42.00 | - - Other jacks and hoists, hydraulic                                                    | 0         | A                |
| 8425.49.00 | - - Other                                                                                | 0         | A                |
| 8426.11.10 | - - - Having a maximum weighing capacity not exceeding 20 t                              | 0         | A                |
| 8426.11.90 | - - - Other                                                                              | 0         | A                |
| 8426.12.00 | - - Mobile lifting frames on tyres and straddle carriers                                 | 0         | A                |
| 8426.19.10 | - - - Fixed lifting cranes, having a loading capacity not exceeding 20 t                 | 0         | A                |
| 8426.19.90 | - - - Other                                                                              | 0         | A                |
| 8426.20.10 | - - Fixed lifting cranes, having a loading capacity not exceeding 20 t                   | 0         | A                |
| 8426.20.90 | - - Other                                                                                | 0         | A                |
| 8426.30.10 | - - Fixed lifting cranes, having a loading capacity not exceeding 20 t                   | 0         | A                |
| 8426.30.90 | - - Other                                                                                | 0         | A                |
| 8426.41.00 | - - On tyres                                                                             | 0         | A                |
| 8426.49.00 | - - Other                                                                                | 0         | A                |
| 8426.91.00 | - - Designed for mounting on road vehicles                                               | 0         | A                |
| 8426.99.00 | - - Other                                                                                | 0         | A                |
| 8427.10.00 | - Self-propelled trucks powered by an electric motor                                     | 0         | A                |
| 8427.20.00 | - Other self-propelled trucks                                                            | 0         | A                |
| 8427.90.00 | - Other trucks                                                                           | 0         | A                |
| 8428.10.00 | - Lifts and skip hoists                                                                  | 0         | A                |
| 8428.20.00 | - Pneumatic elevators and conveyors                                                      | 0         | A                |
| 8428.31.00 | - - Specially designed for use in the interior of mines and other underground uses       | 0         | A                |
| 8428.32.00 | - - Other, bucket type                                                                   | 0         | A                |
| 8428.33.00 | - - Other, belt type                                                                     | 0         | A                |
| 8428.39.00 | - - Other                                                                                | 0         | A                |

| SAC Code   | Description                                                                                                        | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8428.40.00 | - Escalators and moving walkways                                                                                   | 0         | A                |
| 8428.60.00 | - Teleferics, chairlifts, ski-draglines; traction mechanisms for funicular railways                                | 0         | A                |
| 8428.90.10 | - - Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment | 0         | A                |
| 8428.90.90 | - - Other                                                                                                          | 0         | A                |
| 8429.11.00 | - - Tracked                                                                                                        | 0         | A                |
| 8429.19.00 | - - Other                                                                                                          | 0         | A                |
| 8429.20.00 | - Levellers                                                                                                        | 0         | A                |
| 8429.30.00 | - Scrapers                                                                                                         | 0         | A                |
| 8429.40.00 | - Tamping machines and road rollers                                                                                | 0         | A                |
| 8429.51.00 | - - Front-end shovel loaders                                                                                       | 0         | A                |
| 8429.52.00 | - - Machinery with a 360° revolving superstructure                                                                 | 0         | A                |
| 8429.59.00 | - - Other                                                                                                          | 0         | A                |
| 8430.10.00 | - Pile-drivers and pile-extractors                                                                                 | 0         | A                |
| 8430.20.00 | - Snow-ploughs and snow-blowers                                                                                    | 0         | A                |
| 8430.31.00 | - - Self-propelled                                                                                                 | 0         | A                |
| 8430.39.00 | - - Other                                                                                                          | 0         | A                |
| 8430.41.00 | - - Self-propelled                                                                                                 | 0         | A                |
| 8430.49.00 | - - Other                                                                                                          | 0         | A                |
| 8430.50.00 | - Other machinery, self-propelled                                                                                  | 0         | A                |
| 8430.61.00 | - - Tamping or compacting machinery                                                                                | 0         | A                |
| 8430.69.00 | - - Other                                                                                                          | 0         | A                |
| 8431.10.00 | - Of machinery of heading 84.25                                                                                    | 0         | A                |
| 8431.20.00 | - Of machinery of heading 84.27                                                                                    | 0         | A                |
| 8431.31.00 | - - Of lifts, skip hoists or escalators                                                                            | 0         | A                |
| 8431.39.00 | - - Other                                                                                                          | 0         | A                |
| 8431.41.00 | - - Buckets, shovels, grabs and grips                                                                              | 0         | A                |
| 8431.42.00 | - - Bulldozer or angledozer blades                                                                                 | 0         | A                |
| 8431.43.00 | - Parts for boring or sinking machinery of subheadings 8430.41 or 8430.49                                          | 0         | A                |
| 8431.49.00 | - - Other                                                                                                          | 0         | A                |
| 8432.10.00 | - Ploughs                                                                                                          | 10        | C                |
| 8432.21.00 | - - Disc harrows                                                                                                   | 10        | C                |
| 8432.29.00 | - - Other                                                                                                          | 0         | A                |
| 8432.30.00 | - Seeders, planters and transplanters                                                                              | 0         | A                |
| 8432.40.00 | - Manure spreaders and fertiliser distributors                                                                     | 0         | A                |
| 8432.80.00 | - Other machinery, apparatus and devices                                                                           | 0         | A                |
| 8432.90.10 | - - For ploughs and harrows                                                                                        | 10        | C                |



| SAC Code   | Description                                                                                     | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------|-----------|------------------|
| 8432.90.90 | - - Other                                                                                       | 0         | A                |
| 8433.11.00 | - - Powered, with the cutting device rotating in a horizontal plane                             | 0         | A                |
| 8433.19.00 | - - Other                                                                                       | 0         | A                |
| 8433.20.00 | - Mowers, including cutter bars for tractor mounting                                            | 0         | A                |
| 8433.30.00 | - Other haymaking machinery                                                                     | 0         | A                |
| 8433.40.00 | - Straw or fodder balers, including pick-up balers                                              | 0         | A                |
| 8433.51.00 | - - Combine harvester-threshers                                                                 | 0         | A                |
| 8433.52.00 | - - Other threshing machinery                                                                   | 0         | A                |
| 8433.53.00 | - - Root or tuber harvesting machines                                                           | 0         | A                |
| 8433.59.00 | - - Other                                                                                       | 0         | A                |
| 8433.60.10 | - - Functioning with the electronic colour grading principle                                    | 10        | C                |
| 8433.60.90 | - - Other                                                                                       | 0         | A                |
| 8433.90.00 | - Parts                                                                                         | 0         | A                |
| 8434.10.00 | - Milking machines                                                                              | 0         | A                |
| 8434.20.00 | - Dairy machinery                                                                               | 0         | A                |
| 8434.90.00 | - Parts                                                                                         | 0         | A                |
| 8435.10.00 | - Machinery and apparatus                                                                       | 0         | A                |
| 8435.90.00 | - Parts                                                                                         | 0         | A                |
| 8436.10.00 | - Machinery for preparing animal feedingstuffs                                                  | 0         | A                |
| 8436.21.00 | - - Poultry incubators and brooders                                                             | 0         | A                |
| 8436.29.00 | - - Other                                                                                       | 0         | A                |
| 8436.80.00 | - Other machines and appliances                                                                 | 0         | A                |
| 8436.91.00 | - - Of poultry-keeping machinery and apparatus                                                  | 0         | A                |
| 8436.99.00 | - - Other                                                                                       | 0         | A                |
| 8437.10.10 | - - Cyclone separators and revolving machines for cleaning and grading grain                    | 10        | C                |
| 8437.10.90 | - - Other                                                                                       | 0         | A                |
| 8437.80.10 | - - Hammer type crushing and grinding machines for cereals                                      | 10        | C                |
| 8437.80.20 | - - Grain mixing machines                                                                       | 10        | C                |
| 8437.80.90 | - - Other                                                                                       | 0         | A                |
| 8437.90.00 | - Parts                                                                                         | 0         | A                |
| 8438.10.00 | - Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products | 0         | A                |
| 8438.20.00 | - Machinery for the manufacture of confectionery, cocoa or chocolate                            | 0         | A                |
| 8438.30.00 | - Machinery for sugar manufacture                                                               | 0         | A                |
| 8438.40.00 | - Brewery machinery                                                                             | 0         | A                |
| 8438.50.00 | - Machinery for the preparation of meat or poultry                                              | 0         | A                |

| SAC Code   | Description                                                                                                                                                                                      | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8438.60.10 | - - Fruit pulpers                                                                                                                                                                                | 10        | C                |
| 8438.60.90 | - - Other                                                                                                                                                                                        | 0         | A                |
| 8438.80.00 | - Other machines and appliances                                                                                                                                                                  | 0         | A                |
| 8438.90.00 | - Parts                                                                                                                                                                                          | 0         | A                |
| 8439.10.00 | - Machinery for making pulp of fibrous cellulosic material                                                                                                                                       | 0         | A                |
| 8439.20.00 | - Machinery for making paper or paperboard                                                                                                                                                       | 0         | A                |
| 8439.30.00 | - Machinery for finishing paper or paperboard                                                                                                                                                    | 0         | A                |
| 8439.91.00 | - - Of machinery for making pulp of fibrous cellulosic material                                                                                                                                  | 0         | A                |
| 8439.99.00 | - - Other                                                                                                                                                                                        | 0         | A                |
| 8440.10.00 | - Machinery and apparatus                                                                                                                                                                        | 0         | A                |
| 8440.90.00 | - Parts                                                                                                                                                                                          | 0         | A                |
| 8441.10.00 | - Cutting machines                                                                                                                                                                               | 0         | A                |
| 8441.20.00 | - Machines for making bags, sacks or envelopes                                                                                                                                                   | 0         | A                |
| 8441.30.00 | - Machines for making boxes, tubes, drums or similar containers, other than by moulding                                                                                                          | 0         | A                |
| 8441.40.00 | - Machines for moulding articles in paper pulp, paper or paperboard                                                                                                                              | 0         | A                |
| 8441.80.00 | - Other machines and appliances                                                                                                                                                                  | 0         | A                |
| 8441.90.00 | - Parts                                                                                                                                                                                          | 0         | A                |
| 8442.30.10 | - - Phototype-setting and composing machines                                                                                                                                                     | 0         | A                |
| 8442.30.20 | - - Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding devices                                                                        | 0         | A                |
| 8442.30.90 | - - Other                                                                                                                                                                                        | 0         | A                |
| 8442.40.00 | - Parts of these machines, apparatus or equipment                                                                                                                                                | 0         | A                |
| 8442.50.00 | - Printing blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished) | 0         | A                |
| 8443.11.00 | - - Offset printing machinery, reel fed                                                                                                                                                          | 0         | A                |
| 8443.12.00 | - - Offset printing machinery, sheet-fed, office type(using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)                               | 0         | A                |
| 8443.13.00 | - - Other offset printing machines and apparatus                                                                                                                                                 | 0         | A                |
| 8443.14.00 | - - Letterpress printing machinery, reel fed, excluding flexographic printing                                                                                                                    | 0         | A                |
| 8443.15.00 | - - Letterpress printing machinery, other than reel fed, excluding flexographic printing                                                                                                         | 0         | A                |
| 8443.16.00 | - - Flexographic printing machinery                                                                                                                                                              | 0         | A                |
| 8443.17.00 | - - Gravure printing machinery                                                                                                                                                                   | 0         | A                |
| 8443.19.00 | - - Other                                                                                                                                                                                        | 0         | A                |

| SAC Code   | Description                                                                                                                                                                    | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8443.31.00 | - - Machines which perform two or more of the following functions: Printing , copying or faxing, capable of connecting to an automatic data-processing machine or to a network | 0         | A                |
| 8443.32.00 | - - Other, capable of connecting to an automatic data-processing machine or to a network                                                                                       | 0         | A                |
| 8443.39.00 | - - Other                                                                                                                                                                      | 0         | A                |
| 8443.91.00 | - - Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42                                 | 0         | A                |
| 8443.99.00 | - - Other                                                                                                                                                                      | 0         | A                |
| 8444.00.00 | MACHINES FOR EXTRUDING, DRAWING, TEXTURING OR CUTTING MAN-MADE TEXTILE MATERIALS                                                                                               | 0         | A                |
| 8445.11.00 | - - Carding machines                                                                                                                                                           | 0         | A                |
| 8445.12.00 | - - Combing machines                                                                                                                                                           | 0         | A                |
| 8445.13.00 | - - Drawing or roving machines                                                                                                                                                 | 0         | A                |
| 8445.19.00 | - - Other                                                                                                                                                                      | 0         | A                |
| 8445.20.00 | - Textile spinning machines                                                                                                                                                    | 0         | A                |
| 8445.30.00 | - Textile doubling or twisting machines                                                                                                                                        | 0         | A                |
| 8445.40.00 | - Textile winding (including weft-winding) or reeling machines                                                                                                                 | 0         | A                |
| 8445.90.00 | - Other                                                                                                                                                                        | 0         | A                |
| 8446.10.00 | - For weaving fabrics of a width not exceeding 30 cm                                                                                                                           | 0         | A                |
| 8446.21.00 | - - Power looms                                                                                                                                                                | 0         | A                |
| 8446.29.00 | - - Other                                                                                                                                                                      | 0         | A                |
| 8446.30.00 | - For weaving fabrics of a width exceeding 30 cm, shuttleless type                                                                                                             | 0         | A                |
| 8447.11.00 | - - With cylinder diameter not exceeding 165 mm                                                                                                                                | 0         | A                |
| 8447.12.00 | - - With cylinder diameter exceeding 165 mm                                                                                                                                    | 0         | A                |
| 8447.20.00 | - Flat knitting machines; stitch-bonding machines                                                                                                                              | 0         | A                |
| 8447.90.00 | - Other                                                                                                                                                                        | 0         | A                |
| 8448.11.00 | - - Dobbies and jacquards; card reducing, punching and copying machines; assembling machines for use therewith                                                                 | 0         | A                |
| 8448.19.00 | - - Other                                                                                                                                                                      | 0         | A                |
| 8448.20.00 | - Parts and accessories of machines of heading 84.44 or of their auxiliary machinery                                                                                           | 0         | A                |
| 8448.31.00 | - - Card clothing                                                                                                                                                              | 0         | A                |
| 8448.32.00 | - - Of machines for preparing textile fibers, other than card clothing                                                                                                         | 0         | A                |
| 8448.33.00 | - - Spindles, spindle flyers, spinning rings and ring travellers                                                                                                               | 0         | A                |
| 8448.39.00 | - - Other                                                                                                                                                                      | 0         | A                |
| 8448.42.00 | - - Reeds for looms, healds and heald-frames                                                                                                                                   | 0         | A                |

| SAC Code   | Description                                                                                                                                                 | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8448.49.10 | - - - Shuttles                                                                                                                                              | 0         | A                |
| 8448.49.90 | - - - Other                                                                                                                                                 | 0         | A                |
| 8448.51.00 | - - Sinkers, needles and other articles used in forming stitches                                                                                            | 0         | A                |
| 8448.59.00 | - - Other                                                                                                                                                   | 0         | A                |
| 8449.00.00 | 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 | 0         | A                |
| 8450.11.00 | - - Fully automatic machines                                                                                                                                | 15        | E                |
| 8450.12.00 | - - Other machines, with built-in centrifugal dryer                                                                                                         | 15        | E                |
| 8450.19.00 | - - Other                                                                                                                                                   | 15        | E                |
| 8450.20.00 | - Machines, each of a dry linen capacity exceeding 10 kg                                                                                                    | 0         | A                |
| 8450.90.00 | - Parts                                                                                                                                                     | 0         | A                |
| 8451.10.00 | - Dry-cleaning machines                                                                                                                                     | 0         | A                |
| 8451.21.00 | - - Each of a dry linen capacity not exceeding 10 kg                                                                                                        | 15        | E                |
| 8451.29.00 | - - Other                                                                                                                                                   | 0         | A                |
| 8451.30.00 | - Ironing machines and presses, including fusing presses                                                                                                    | 0         | A                |
| 8451.40.00 | - Washing, bleaching or dyeing machines                                                                                                                     | 0         | A                |
| 8451.50.00 | - Machines for reeling, unreeling, folding, cutting or pinking textile fabrics                                                                              | 0         | A                |
| 8451.80.00 | - Other machines and appliances                                                                                                                             | 0         | A                |
| 8451.90.00 | - Parts                                                                                                                                                     | 0         | A                |
| 8452.10.00 | - Sewing machines of the household type                                                                                                                     | 0         | A                |
| 8452.21.00 | - - Automatic units                                                                                                                                         | 0         | A                |
| 8452.29.00 | - - Other                                                                                                                                                   | 0         | A                |
| 8452.30.00 | - Sewing machine needles                                                                                                                                    | 0         | A                |
| 8452.90.10 | - - Furniture, bases and covers for sewing machines and parts thereof                                                                                       | 15        | E                |
| 8452.90.90 | - - Other                                                                                                                                                   | 0         | A                |
| 8453.10.00 | - Machinery for preparing, tanning or working hides, skins or leather                                                                                       | 0         | A                |
| 8453.20.00 | - Machinery for making or repairing footwear                                                                                                                | 0         | A                |
| 8453.80.00 | - Other machines and appliances                                                                                                                             | 0         | A                |
| 8453.90.00 | - Parts                                                                                                                                                     | 0         | A                |
| 8454.10.00 | - Converters                                                                                                                                                | 0         | A                |
| 8454.20.00 | - Ingot moulds and ladles                                                                                                                                   | 0         | A                |
| 8454.30.00 | - Casting machines                                                                                                                                          | 0         | A                |
| 8454.90.00 | - Parts                                                                                                                                                     | 0         | A                |
| 8455.10.00 | - Tube mills                                                                                                                                                | 0         | A                |

| SAC Code   | Description                                                 | Base Rate | Staging Category |
|------------|-------------------------------------------------------------|-----------|------------------|
| 8455.21.00 | - - For hot rolling or combination hot and cold rolling     | 0         | A                |
| 8455.22.00 | - - For cold rolling                                        | 0         | A                |
| 8455.30.00 | - Rolls for rolling mills                                   | 0         | A                |
| 8455.90.00 | - Other parts                                               | 0         | A                |
| 8456.10.00 | - Operated by laser or other light or photon beam processes | 0         | A                |
| 8456.20.00 | - Operated by ultrasonic processes                          | 0         | A                |
| 8456.30.00 | - Operated by electro-discharge processes                   | 0         | A                |
| 8456.90.10 | - - Water-jet cutting machines                              | 0         | A                |
| 8456.90.90 | - - Other                                                   | 0         | A                |
| 8457.10.00 | - Machining centres                                         | 0         | A                |
| 8457.20.00 | - Single-station machines                                   | 0         | A                |
| 8457.30.00 | - Multi-station machines                                    | 0         | A                |
| 8458.11.00 | - - Numerically controlled                                  | 0         | A                |
| 8458.19.00 | - - Other                                                   | 0         | A                |
| 8458.91.00 | - - Numerically controlled                                  | 0         | A                |
| 8458.99.00 | - - Other                                                   | 0         | A                |
| 8459.10.00 | - Way-type unit head machines                               | 0         | A                |
| 8459.21.00 | - - Numerically controlled                                  | 0         | A                |
| 8459.29.00 | - - Other                                                   | 0         | A                |
| 8459.31.00 | - - Numerically controlled                                  | 0         | A                |
| 8459.39.00 | - - Other                                                   | 0         | A                |
| 8459.40.00 | - Other boring machines                                     | 0         | A                |
| 8459.51.00 | - - Numerically controlled                                  | 0         | A                |
| 8459.59.00 | - - Other                                                   | 0         | A                |
| 8459.61.00 | - - Numerically controlled                                  | 0         | A                |
| 8459.69.00 | - - Other                                                   | 0         | A                |
| 8459.70.00 | - Other threading or tapping machines                       | 0         | A                |
| 8460.11.00 | - - Numerically controlled                                  | 0         | A                |
| 8460.19.00 | - - Other                                                   | 0         | A                |
| 8460.21.00 | - - Numerically controlled                                  | 0         | A                |
| 8460.29.00 | - - Other                                                   | 0         | A                |
| 8460.31.00 | - - Numerically controlled                                  | 0         | A                |
| 8460.39.00 | - - Other                                                   | 0         | A                |
| 8460.40.00 | - Honing or lapping machines                                | 0         | A                |
| 8460.90.00 | - Other                                                     | 0         | A                |
| 8461.20.00 | - Shaping or slotting machines                              | 0         | A                |
| 8461.30.00 | - Broaching machines                                        | 0         | A                |

| SAC Code   | Description                                                                                                        | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8461.40.00 | - Gear-cutting, gear-grinding or gear-finishing machines                                                           | 0         | A                |
| 8461.50.00 | - Sawing or cutting-off machines                                                                                   | 0         | A                |
| 8461.90.00 | - Other                                                                                                            | 0         | A                |
| 8462.10.00 | - Forging or die-stamping machines (including presses) and other hammer machines                                   | 0         | A                |
| 8462.21.00 | - - Numerically controlled                                                                                         | 0         | A                |
| 8462.29.00 | - - Other                                                                                                          | 0         | A                |
| 8462.31.00 | - - Numerically controlled                                                                                         | 0         | A                |
| 8462.39.00 | - - Other                                                                                                          | 0         | A                |
| 8462.41.00 | - - Numerically controlled                                                                                         | 0         | A                |
| 8462.49.00 | - - Other                                                                                                          | 0         | A                |
| 8462.91.00 | - - Hydraulic presses                                                                                              | 0         | A                |
| 8462.99.00 | - - Other                                                                                                          | 0         | A                |
| 8463.10.00 | - Drawbenches for bars, tubes, profiles, wire or the like                                                          | 0         | A                |
| 8463.20.00 | - Thread-rolling machines                                                                                          | 0         | A                |
| 8463.30.00 | - Machines for working wire                                                                                        | 0         | A                |
| 8463.90.00 | - Other                                                                                                            | 0         | A                |
| 8464.10.00 | - Sawing machines                                                                                                  | 0         | A                |
| 8464.20.00 | - Grinding or polishing machines                                                                                   | 0         | A                |
| 8464.90.00 | - Other                                                                                                            | 0         | A                |
| 8465.10.00 | - Machines which can carry out different types of machining operations without tool change between such operations | 0         | A                |
| 8465.91.00 | - - Sawing machines                                                                                                | 0         | A                |
| 8465.92.00 | - - Planing machines; milling or moulding machines                                                                 | 0         | A                |
| 8465.93.00 | - - Grinding, sanding or polishing machines                                                                        | 0         | A                |
| 8465.94.00 | - - Bending or assembling machines                                                                                 | 0         | A                |
| 8465.95.00 | - - Drilling or morticing machines                                                                                 | 0         | A                |
| 8465.96.00 | - - Splitting, slicing or paring machines                                                                          | 0         | A                |
| 8465.99.00 | - - Other                                                                                                          | 0         | A                |
| 8466.10.00 | - Tool holders and self-opening dieheads                                                                           | 0         | A                |
| 8466.20.00 | - Work holders                                                                                                     | 0         | A                |
| 8466.30.00 | - Dividing heads and other special attachments for machine-tools                                                   | 0         | A                |
| 8466.91.00 | - - For machines of heading 84.64                                                                                  | 0         | A                |
| 8466.92.00 | - - For machines of heading 84.65                                                                                  | 0         | A                |
| 8466.93.00 | - - For machines of headings 84.56 to 84.61                                                                        | 0         | A                |
| 8466.94.00 | - - For machines of heading 84.62 or 84.63                                                                         | 0         | A                |
| 8467.11.00 | - - Rotary type (including combined rotary-percussion)                                                             | 0         | A                |
| 8467.19.00 | - - Other                                                                                                          | 0         | A                |

| SAC Code   | Description                                                                                                                                                                                          | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8467.21.00 | - - Drills of all kinds, including rotary drills                                                                                                                                                     | 0         | A                |
| 8467.22.00 | - - Saws, including cut-off saws                                                                                                                                                                     | 0         | A                |
| 8467.29.00 | - - Other                                                                                                                                                                                            | 0         | A                |
| 8467.81.00 | - - Chainsaws                                                                                                                                                                                        | 0         | A                |
| 8467.89.00 | - - Other                                                                                                                                                                                            | 0         | A                |
| 8467.91.00 | - - Of chainsaws                                                                                                                                                                                     | 0         | A                |
| 8467.92.00 | - - Of pneumatic tools                                                                                                                                                                               | 0         | A                |
| 8467.99.00 | - - Other                                                                                                                                                                                            | 0         | A                |
| 8468.10.00 | - Hand-held blowtorch                                                                                                                                                                                | 0         | A                |
| 8468.20.00 | - Other gas-operated machinery and apparatus                                                                                                                                                         | 0         | A                |
| 8468.80.00 | - Other machines and appliances                                                                                                                                                                      | 0         | A                |
| 8468.90.00 | - Parts                                                                                                                                                                                              | 0         | A                |
| 8469.00.11 | - - Word-processing machines                                                                                                                                                                         | 0         | A                |
| 8469.00.12 | - - Automatic typewriters                                                                                                                                                                            | 0         | A                |
| 8469.00.20 | - Other typewriters, electric                                                                                                                                                                        | 0         | A                |
| 8469.00.30 | - Other typewriters, non-electric                                                                                                                                                                    | 0         | A                |
| 8470.10.00 | - Electronic calculators capable of operation without an external source of electric power and pocket-size data-recording, reproducing and displaying machines with calculating functions            | 0         | A                |
| 8470.21.00 | - - Incorporating a printing device                                                                                                                                                                  | 0         | A                |
| 8470.29.00 | - - Other                                                                                                                                                                                            | 0         | A                |
| 8470.30.00 | - Other calculating machines                                                                                                                                                                         | 0         | A                |
| 8470.50.00 | - Cash registers                                                                                                                                                                                     | 0         | A                |
| 8470.90.00 | - Other                                                                                                                                                                                              | 0         | A                |
| 8471.30.00 | - Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display                                              | 0         | A                |
| 8471.41.00 | - - Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined                                                                          | 0         | A                |
| 8471.49.00 | - - Other, presented in the form of systems                                                                                                                                                          | 0         | A                |
| 8471.50.00 | - Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage unit, input unit, output unit | 0         | A                |
| 8471.60.00 | - Input or output units, whether or not containing storage units in the same housing                                                                                                                 | 0         | A                |
| 8471.70.00 | - Storage units                                                                                                                                                                                      | 0         | A                |
| 8471.80.00 | - Other units of automatic data processing machines                                                                                                                                                  | 0         | A                |
| 8471.90.00 | - Other                                                                                                                                                                                              | 0         | A                |
| 8472.10.00 | - Copy machines, including mimeographs                                                                                                                                                               | 0         | A                |

| SAC Code   | Description                                                                                                                                                                              | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8472.30.00 | - Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps | 0         | A                |
| 8472.90.10 | - - Addressing machines and address plate embossing machines, other than those of subheading 8443.39                                                                                     | 0         | A                |
| 8472.90.90 | - - Other                                                                                                                                                                                | 0         | A                |
| 8473.10.00 | - Parts and accessories of the machines of heading 84.69                                                                                                                                 | 0         | A                |
| 8473.21.00 | - - Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29                                                                                                     | 0         | A                |
| 8473.29.00 | - - Other                                                                                                                                                                                | 0         | A                |
| 8473.30.00 | - Parts and accessories of the machines of heading 84.71                                                                                                                                 | 0         | A                |
| 8473.40.00 | - Parts and accessories of the machines of heading 84.72                                                                                                                                 | 0         | A                |
| 8473.50.00 | - Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72                                                                             | 0         | A                |
| 8474.10.00 | - Sorting, screening, separating or washing machines                                                                                                                                     | 0         | A                |
| 8474.20.00 | - Crushing or grinding machines                                                                                                                                                          | 0         | A                |
| 8474.31.10 | - - - Of a capacity not exceeding 0.36 m3                                                                                                                                                | 10        | C                |
| 8474.31.90 | - - - Other                                                                                                                                                                              | 0         | A                |
| 8474.32.00 | - - Machinery for mixing mineral substances with bitumen                                                                                                                                 | 0         | A                |
| 8474.39.00 | - - Other                                                                                                                                                                                | 0         | A                |
| 8474.80.10 | - - Machines for making concrete blocks                                                                                                                                                  | 0         | A                |
| 8474.80.90 | - - Other                                                                                                                                                                                | 0         | A                |
| 8474.90.00 | - Parts                                                                                                                                                                                  | 0         | A                |
| 8475.10.00 | - Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes                                                                                | 0         | A                |
| 8475.21.00 | - - Machines for making optical fibers and preforms thereof                                                                                                                              | 0         | A                |
| 8475.29.00 | - - Other                                                                                                                                                                                | 0         | A                |
| 8475.90.00 | - Parts                                                                                                                                                                                  | 0         | A                |
| 8476.21.00 | - - Incorporating heating or refrigerating devices                                                                                                                                       | 15        | E                |
| 8476.29.00 | - - Other                                                                                                                                                                                | 15        | E                |
| 8476.81.00 | - - Incorporating heating or refrigerating devices                                                                                                                                       | 15        | E                |
| 8476.89.00 | - - Other                                                                                                                                                                                | 15        | E                |
| 8476.90.00 | - Parts                                                                                                                                                                                  | 0         | A                |
| 8477.10.00 | - Injection-moulding machines                                                                                                                                                            | 0         | A                |
| 8477.20.00 | - Extruders                                                                                                                                                                              | 0         | A                |
| 8477.30.00 | - Blow-moulding machines                                                                                                                                                                 | 0         | A                |
| 8477.40.00 | - Vacuum-moulding machines and other thermoforming machines                                                                                                                              | 0         | A                |



| SAC Code   | Description                                                                                                                                                                         | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8477.51.00 | - - For moulding or retreading pneumatic tyres or for moulding or forming inner tubes                                                                                               | 0         | A                |
| 8477.59.00 | - - Other                                                                                                                                                                           | 0         | A                |
| 8477.80.00 | - Other machines and appliances                                                                                                                                                     | 0         | A                |
| 8477.90.00 | - Parts                                                                                                                                                                             | 0         | A                |
| 8478.10.00 | - Machines and appliances                                                                                                                                                           | 0         | A                |
| 8478.90.00 | - Parts                                                                                                                                                                             | 0         | A                |
| 8479.10.00 | - Machinery for public works, building or the like                                                                                                                                  | 0         | A                |
| 8479.20.00 | - Machinery for the extraction or preparation of animal or fixed vegetable fats or oils                                                                                             | 0         | A                |
| 8479.30.00 | - Presses for making particleboard or fiberboard of wood or other ligneous materials and other machinery for treating wood or cork                                                  | 0         | A                |
| 8479.40.00 | - Rope or cable-making machines                                                                                                                                                     | 0         | A                |
| 8479.50.00 | - Industrial robots, not elsewhere specified or included                                                                                                                            | 0         | A                |
| 8479.60.00 | - Evaporative air coolers                                                                                                                                                           | 0         | A                |
| 8479.71.00 | - - Of a kind used in airports                                                                                                                                                      | 0         | A                |
| 8479.79.00 | - - Other                                                                                                                                                                           | 0         | A                |
| 8479.81.00 | - - For treating metal, including electric wire coil-winders                                                                                                                        | 0         | A                |
| 8479.82.00 | - - Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines                                                                        | 0         | A                |
| 8479.89.00 | - - Other                                                                                                                                                                           | 0         | A                |
| 8479.90.00 | - Parts                                                                                                                                                                             | 0         | A                |
| 8480.10.00 | - Moulding boxes for metal founding                                                                                                                                                 | 0         | A                |
| 8480.20.00 | - Mould plate bases                                                                                                                                                                 | 0         | A                |
| 8480.30.00 | - Moulding patterns                                                                                                                                                                 | 0         | A                |
| 8480.41.00 | - - For injection or compression moulding                                                                                                                                           | 0         | A                |
| 8480.49.00 | - - Other                                                                                                                                                                           | 0         | A                |
| 8480.50.00 | - Moulds for glass                                                                                                                                                                  | 0         | A                |
| 8480.60.00 | - Moulds for mineral materials                                                                                                                                                      | 0         | A                |
| 8480.71.00 | - - For injection or compression moulding                                                                                                                                           | 0         | A                |
| 8480.79.00 | - - Other                                                                                                                                                                           | 0         | A                |
| 8481.10.00 | - Pressure-reducing valves                                                                                                                                                          | 0         | A                |
| 8481.20.00 | - Valves for oleohydraulic or pneumatic transmissions                                                                                                                               | 0         | A                |
| 8481.30.00 | - Check valves                                                                                                                                                                      | 0         | A                |
| 8481.40.00 | - Safety or relief valves                                                                                                                                                           | 0         | A                |
| 8481.80.10 | - - Cocks and valves, of bronze or plastics, of an internal diameter not exceeding 26 mm, for regulating the flow of water or other liquids at low pressure (not exceeding 125 psi) | 15        | A                |

| SAC Code   | Description                                                                                                                                                                                  | Base Rate | Staging Category |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8481.80.20 | - - Cocks and valves, of an internal diameter not exceeding 26 mm, with single or double handles for washbasins, baths and the like, including mechanisms for flushing cisterns              | 15        | A                |
| 8481.80.90 | - - Other                                                                                                                                                                                    | 0         | A                |
| 8481.90.00 | - Parts                                                                                                                                                                                      | 0         | A                |
| 8482.10.00 | - Ball bearings                                                                                                                                                                              | 0         | A                |
| 8482.20.00 | - Tapered roller bearings, including cone and tapered roller assemblies                                                                                                                      | 0         | A                |
| 8482.30.00 | - Spherical roller bearings                                                                                                                                                                  | 0         | A                |
| 8482.40.00 | - Needle roller bearings                                                                                                                                                                     | 0         | A                |
| 8482.50.00 | - Cylindrical roller bearings                                                                                                                                                                | 0         | A                |
| 8482.80.00 | - Other, including combined ball/roller bearings                                                                                                                                             | 0         | A                |
| 8482.91.00 | - - Balls, needles and rollers                                                                                                                                                               | 0         | A                |
| 8482.99.00 | - - Other                                                                                                                                                                                    | 0         | A                |
| 8483.10.00 | - Transmission shafts (including cam and crank shafts) and cranks                                                                                                                            | 0         | A                |
| 8483.20.00 | - Bearing housings, incorporating ball or roller bearings                                                                                                                                    | 0         | A                |
| 8483.30.00 | - Bearing housings, not incorporating ball or roller bearings; plain shaft bearings                                                                                                          | 0         | A                |
| 8483.40.00 | - Gears and gearing, other than toothed wheels and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters | 0         | A                |
| 8483.50.10 | - - Pulleys of an external diameter of 25 mm or more but less than 750 mm                                                                                                                    | 0         | A                |
| 8483.50.90 | - - Other                                                                                                                                                                                    | 0         | A                |
| 8483.60.00 | - Clutches and shaft couplings, including universal joints                                                                                                                                   | 0         | A                |
| 8483.90.00 | - Toothed wheels and other transmission elements presented separately; parts                                                                                                                 | 0         | A                |
| 8484.10.00 | - Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal                                                                                | 5         | E                |
| 8484.20.00 | - Mechanical seals                                                                                                                                                                           | 5         | C                |
| 8484.90.00 | - Other                                                                                                                                                                                      | 5         | C                |
| 8486.10.00 | - Machines and apparatus for the manufacture of semiconductor boules or wafers                                                                                                               | 0         | A                |
| 8486.20.10 | - - Operated by laser or other light or photon beam processes                                                                                                                                | 0         | A                |
| 8486.20.20 | - - For dry-etching patterns on semiconductor materials                                                                                                                                      | 0         | A                |
| 8486.20.30 | - Numerically controlled bending, folding, straightening or flattening machines (including presses)                                                                                          | 0         | A                |
| 8486.20.40 | - - Grinding or polishing machines                                                                                                                                                           | 0         | A                |
| 8486.20.50 | - - Extruders                                                                                                                                                                                | 0         | A                |

| SAC Code   | Description                                                                                                                                      | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8486.20.60 | - - Blow-moulding machines                                                                                                                       | 0         | A                |
| 8486.20.70 | - - Resistance heated furnaces and ovens (indirect heating)                                                                                      | 0         | A                |
| 8486.20.80 | - - Furnaces and ovens functioning by induction or dielectric loss                                                                               | 0         | A                |
| 8486.20.91 | - - - Resistance heated furnaces and ovens (direct heating), with the temperature not exceeding 900 °C, other than laboratory furnaces and ovens | 10        | E                |
| 8486.20.92 | - - - Ion implanters for doping semiconductor materials                                                                                          | 0         | A                |
| 8486.20.93 | - - - Direct write-on-wafer apparatus                                                                                                            | 0         | A                |
| 8486.20.94 | - - - Photorepeater                                                                                                                              | 0         | A                |
| 8486.20.99 | - - - Other                                                                                                                                      | 0         | A                |
| 8486.30.11 | - - - Operated by laser or other light or photon beam processes                                                                                  | 0         | A                |
| 8486.30.12 | - - - Operated by ultrasonic processes                                                                                                           | 0         | A                |
| 8486.30.13 | - - - Operated by electro-discharge processes                                                                                                    | 0         | A                |
| 8486.30.19 | - - - Other                                                                                                                                      | 0         | A                |
| 8486.30.20 | - - Sawing machines                                                                                                                              | 0         | A                |
| 8486.30.30 | - - Grinding or polishing machines                                                                                                               | 0         | A                |
| 8486.30.40 | - - Industrial robots                                                                                                                            | 0         | A                |
| 8486.30.90 | - - Other                                                                                                                                        | 0         | A                |
| 8486.40.10 | - - Injection-moulding machines                                                                                                                  | 0         | A                |
| 8486.40.20 | - - Vacuum-moulding machines and other thermoforming machines                                                                                    | 0         | A                |
| 8486.40.30 | - - Moulds, injection or compression types                                                                                                       | 0         | A                |
| 8486.40.41 | - - - Fully or partly automatic                                                                                                                  | 0         | A                |
| 8486.40.49 | - - - Other                                                                                                                                      | 0         | A                |
| 8486.40.90 | - - Other                                                                                                                                        | 0         | A                |
| 8486.90.00 | - Parts and accessories                                                                                                                          | 0         | A                |
| 8487.10.00 | - Ships' or boats' propellers and blades therefor                                                                                                | 0         | A                |
| 8487.90.00 | - Other                                                                                                                                          | 0         | A                |
| 8501.10.00 | - Motors of an output not exceeding 37.5 W                                                                                                       | 0         | A                |
| 8501.20.00 | - Universal motors of an output exceeding 37.5 W                                                                                                 | 0         | A                |
| 8501.31.00 | - - Of an output not exceeding 750 W                                                                                                             | 0         | A                |
| 8501.32.00 | - - Of an output exceeding 750 W but not exceeding 75 kW                                                                                         | 0         | A                |
| 8501.33.00 | - - Of an output exceeding 75 kW but not exceeding 375 kW                                                                                        | 0         | A                |
| 8501.34.00 | - - Of an output exceeding 375 kW                                                                                                                | 0         | A                |
| 8501.40.00 | - Other AC motors, single-phase                                                                                                                  | 0         | A                |
| 8501.51.00 | - - Of an output not exceeding 750 W                                                                                                             | 0         | A                |
| 8501.52.00 | - - Of an output exceeding 750 W but not exceeding 75 kW                                                                                         | 0         | A                |

| SAC Code   | Description                                                                                                                                    | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8501.53.00 | - - Of an output exceeding 75 kW                                                                                                               | 0         | A                |
| 8501.61.00 | - - Of an output not exceeding 75 kVA                                                                                                          | 0         | A                |
| 8501.62.00 | - - Of an output exceeding 75 kVA but not exceeding 375 kVA                                                                                    | 0         | A                |
| 8501.63.00 | - - Of an output exceeding 375 kVA but not exceeding 750 kVA                                                                                   | 0         | A                |
| 8501.64.00 | - - Of an output exceeding 750 kVA                                                                                                             | 0         | A                |
| 8502.11.00 | - - Of an output not exceeding 75 kVA                                                                                                          | 0         | A                |
| 8502.12.00 | - - Of an output exceeding 75 kVA but not exceeding 375 kVA                                                                                    | 0         | A                |
| 8502.13.00 | - - Of an output exceeding 375 kVA                                                                                                             | 0         | A                |
| 8502.20.00 | - Generating sets with spark-ignition internal combustion piston engines                                                                       | 0         | A                |
| 8502.31.00 | - - Wind-powered                                                                                                                               | 0         | A                |
| 8502.39.00 | - - Other                                                                                                                                      | 0         | A                |
| 8502.40.00 | - Electric rotary converters                                                                                                                   | 0         | A                |
| 8503.00.00 | PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADING 85.01 OR 85.02                                                       | 0         | A                |
| 8504.10.00 | - Ballasts for discharge lamps or tubes                                                                                                        | 0         | A                |
| 8504.21.00 | - - Of a power handling capacity not exceeding 650 kVA                                                                                         | 0         | A                |
| 8504.22.00 | - - Of a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA                                                                | 0         | A                |
| 8504.23.00 | - - Of a power handling capacity exceeding 10,000 kVA                                                                                          | 0         | A                |
| 8504.31.00 | - - Of a power handling capacity not exceeding 1 kVA                                                                                           | 0         | A                |
| 8504.32.00 | - - Of a power handling capacity exceeding 1 kVA but not exceeding 16 kVA                                                                      | 0         | A                |
| 8504.33.00 | - - Of a power handling capacity exceeding 16 kVA but not exceeding 500 kVA                                                                    | 0         | A                |
| 8504.34.00 | - - Of a power handling capacity exceeding 500 kVA                                                                                             | 0         | A                |
| 8504.40.00 | - Static converters                                                                                                                            | 0         | A                |
| 8504.50.00 | - Other inductors                                                                                                                              | 0         | A                |
| 8504.90.00 | - Parts                                                                                                                                        | 0         | A                |
| 8505.11.00 | - - Of metal                                                                                                                                   | 0         | A                |
| 8505.19.00 | - - Other                                                                                                                                      | 0         | A                |
| 8505.20.00 | - Electromagnetic couplings, clutches, variable speed drives and brakes                                                                        | 0         | A                |
| 8505.90.10 | - - Electromagnetic lifting heads                                                                                                              | 0         | A                |
| 8505.90.90 | - - Other                                                                                                                                      | 0         | A                |
| 8506.10.10 | - - Cylindrical dry cells of a voltage of 1.5 V, of an external volume not exceeding 300 cm <sup>3</sup> and a unit weight not exceeding 100 g | 15        | E                |

| SAC Code   | Description                                                                                                                                                  | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8506.10.20 | - - Rectangular dry cells of a voltage of 1.5 V, 6 V or 9 V, of an external volume not exceeding 300 cm <sup>3</sup> and a unit weight not exceeding 1,200 g | 15        | E                |
| 8506.10.90 | - - Other                                                                                                                                                    | 0         | A                |
| 8506.30.00 | - Of mercuric oxide                                                                                                                                          | 0         | A                |
| 8506.40.00 | - Of silver oxide                                                                                                                                            | 0         | A                |
| 8506.50.00 | - Of lithium                                                                                                                                                 | 0         | A                |
| 8506.60.00 | - Of air-zinc                                                                                                                                                | 0         | A                |
| 8506.80.00 | - Other primary cells and batteries                                                                                                                          | 0         | A                |
| 8506.90.00 | - Parts                                                                                                                                                      | 5         | C                |
| 8507.10.00 | - Of lead-acid, of the kind used for starting piston engines                                                                                                 | 15        | E                |
| 8507.20.00 | - Other lead-acid accumulators                                                                                                                               | 15        | H                |
| 8507.30.00 | - Of nickel-cadmium                                                                                                                                          | 0         | A                |
| 8507.40.00 | - Of nickel-iron                                                                                                                                             | 0         | A                |
| 8507.50.00 | - Nickel-metal hydride                                                                                                                                       | 0         | A                |
| 8507.60.00 | - Lithium-ion                                                                                                                                                | 0         | A                |
| 8507.80.00 | - Other accumulators                                                                                                                                         | 0         | A                |
| 8507.90.10 | - - Separators                                                                                                                                               | 5         | E                |
| 8507.90.90 | - - Other                                                                                                                                                    | 0         | A                |
| 8508.11.10 | - - - For household use                                                                                                                                      | 15        | E                |
| 8508.11.20 | - - - For industrial use                                                                                                                                     | 0         | A                |
| 8508.19.10 | - - - For household use                                                                                                                                      | 15        | E                |
| 8508.19.20 | - - - For industrial use                                                                                                                                     | 0         | A                |
| 8508.60.00 | - Other vacuum cleaners                                                                                                                                      | 0         | A                |
| 8508.70.00 | - Parts                                                                                                                                                      | 0         | A                |
| 8509.40.00 | - Food grinders and mixers; fruit or vegetable juice extractors                                                                                              | 15        | E                |
| 8509.80.10 | - - Floor polishers                                                                                                                                          | 15        | C                |
| 8509.80.20 | - - Kitchen waste disposers                                                                                                                                  | 15        | C                |
| 8509.80.90 | - - Other                                                                                                                                                    | 15        | E                |
| 8509.90.00 | - Parts                                                                                                                                                      | 0         | A                |
| 8510.10.00 | - Shavers                                                                                                                                                    | 10        | C                |
| 8510.20.00 | - Hair clippers                                                                                                                                              | 10        | C                |
| 8510.30.00 | - Hair-removing appliances                                                                                                                                   | 10        | C                |
| 8510.90.00 | - Parts                                                                                                                                                      | 0         | A                |
| 8511.10.00 | - Sparking plugs                                                                                                                                             | 0         | A                |
| 8511.20.00 | - Ignition magnetos; magneto-dynamos; magnetic flywheels                                                                                                     | 0         | A                |
| 8511.30.00 | - Distributors; ignition coils                                                                                                                               | 0         | A                |
| 8511.40.00 | - Starter motors and dual purpose starter-generators                                                                                                         | 0         | A                |

| SAC Code   | Description                                                                                                                                 | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8511.50.00 | - Other generators                                                                                                                          | 0         | A                |
| 8511.80.00 | - Other machinery and equipment                                                                                                             | 0         | A                |
| 8511.90.00 | - Parts                                                                                                                                     | 0         | A                |
| 8512.10.00 | - Lighting or visual signalling equipment of the kind used on bicycles                                                                      | 0         | A                |
| 8512.20.00 | - Other lighting or visual signalling equipment                                                                                             | 0         | A                |
| 8512.30.00 | - Sound signalling equipment                                                                                                                | 0         | A                |
| 8512.40.00 | - Windscreen wipers, defrosters and demisters                                                                                               | 5         | C                |
| 8512.90.10 | - - Of windscreen wipers, of the kind used in vehicles of heading 87.02                                                                     | 0         | A                |
| 8512.90.90 | - - Other                                                                                                                                   | 5         | C                |
| 8513.10.00 | - Lamps                                                                                                                                     | 5         | A                |
| 8513.90.00 | - Parts                                                                                                                                     | 5         | A                |
| 8514.10.00 | - Resistance heated furnaces and ovens (indirect heating)                                                                                   | 0         | A                |
| 8514.20.00 | - Furnaces and ovens functioning by induction or dielectric loss                                                                            | 0         | A                |
| 8514.30.10 | - - Resistance heated furnaces and ovens (direct heating), for a temperature not exceeding 900 °C, other than laboratory furnaces and ovens | 10        | C                |
| 8514.30.90 | - - Other                                                                                                                                   | 0         | A                |
| 8514.40.00 | - Other equipment for the heat treatment of materials by induction or dielectric loss                                                       | 0         | A                |
| 8514.90.00 | - Parts                                                                                                                                     | 0         | A                |
| 8515.11.00 | - - Soldering irons and guns                                                                                                                | 0         | A                |
| 8515.19.00 | - - Other                                                                                                                                   | 0         | A                |
| 8515.21.00 | - - Fully or partly automatic                                                                                                               | 0         | A                |
| 8515.29.00 | - - Other                                                                                                                                   | 0         | A                |
| 8515.31.00 | - - Fully or partly automatic                                                                                                               | 0         | A                |
| 8515.39.10 | - - - For arc welding, AC, for an operating current of 180 A or more but not more than 250 A, with coated electrodes                        | 0         | A                |
| 8515.39.90 | - - - Other                                                                                                                                 | 0         | A                |
| 8515.80.00 | - Other machines and apparatus                                                                                                              | 0         | A                |
| 8515.90.00 | - Parts                                                                                                                                     | 0         | A                |
| 8516.10.00 | - Electric instantaneous or storage water heaters and immersion heaters                                                                     | 15        | A                |
| 8516.21.00 | - - Storage heating radiators                                                                                                               | 15        | C                |
| 8516.29.00 | - - Other                                                                                                                                   | 15        | C                |
| 8516.31.00 | - - Hair dryers                                                                                                                             | 15        | C                |
| 8516.32.00 | - - Other hairdressing apparatus                                                                                                            | 15        | C                |
| 8516.33.00 | - - Hand-drying apparatus                                                                                                                   | 15        | C                |
| 8516.40.00 | - Electric smoothing irons                                                                                                                  | 10        | C                |

| SAC Code   | Description                                                                                                                                                   | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8516.50.00 | - Microwave ovens                                                                                                                                             | 5         | C                |
| 8516.60.00 | - Other ovens; cookers, cooking plates, boiling rings; grillers and roasters                                                                                  | 15        | E                |
| 8516.71.00 | - - Coffee or tea-makers                                                                                                                                      | 15        | E                |
| 8516.72.00 | - - Toasters                                                                                                                                                  | 15        | E                |
| 8516.79.00 | - - Other                                                                                                                                                     | 15        | E                |
| 8516.80.10 | - - Flat, of rectangular cross-section; sealed cylindrical cross-section, externally coated with non-alloy steel or copper, of a capacity not exceeding 900 W | 0         | A                |
| 8516.80.20 | - - Strip-type (flat, circular or semi-circular), cylindrical, finned, of a capacity not exceeding 2,500 W, externally coated with non-alloy steel or copper  | 0         | A                |
| 8516.80.30 | - - Immersion-type, of a capacity not exceeding 9,000 W, externally coated with non-alloy steel or copper                                                     | 0         | A                |
| 8516.80.40 | - - Reinforced, for cookers, other than sealed disc type                                                                                                      | 0         | A                |
| 8516.80.90 | - - Other                                                                                                                                                     | 0         | A                |
| 8516.90.00 | - Parts                                                                                                                                                       | 0         | A                |
| 8517.11.00 | - - Telephones with cordless handsets with microphone combined                                                                                                | 0         | A                |
| 8517.12.00 | - - Mobile phones (cellular phones) and those for other wireless networks                                                                                     | 0         | A                |
| 8517.18.00 | - - Other                                                                                                                                                     | 0         | A                |
| 8517.61.10 | - - - Telecommunication apparatus for carrier-current or for digital telecommunication                                                                        | 0         | A                |
| 8517.61.21 | - - - - Radio-telegraphic or radio-telephonic apparatus                                                                                                       | 0         | A                |
| 8517.61.22 | - - - - Incorporating reception apparatus                                                                                                                     | 0         | A                |
| 8517.61.29 | - - - - Other                                                                                                                                                 | 0         | A                |
| 8517.62.00 | - - Apparatus for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus        | 0         | A                |
| 8517.69.10 | - - - Reception apparatus for radio-telephony or radio-telegraphy                                                                                             | 0         | A                |
| 8517.69.90 | - - - Other                                                                                                                                                   | 0         | A                |
| 8517.70.00 | - Parts                                                                                                                                                       | 0         | A                |
| 8518.10.00 | - Microphones and stands therefor                                                                                                                             | 0         | A                |
| 8518.21.00 | - - Single loudspeakers, mounted in their enclosures                                                                                                          | 0         | A                |
| 8518.22.00 | - - Multiple loudspeakers, mounted in the same enclosure                                                                                                      | 0         | A                |
| 8518.29.00 | - - Other                                                                                                                                                     | 0         | A                |
| 8518.30.00 | - Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers                       | 0         | A                |
| 8518.40.00 | - Audio-frequency electric amplifiers                                                                                                                         | 0         | A                |
| 8518.50.00 | - Electric sound amplifier sets                                                                                                                               | 0         | A                |
| 8518.90.00 | - Parts                                                                                                                                                       | 0         | A                |

| SAC Code   | Description                                                                                                                                                                                    | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8519.20.10 | - - Coin- or disc-operated record-players                                                                                                                                                      | 15        | C                |
| 8519.20.90 | - - Other                                                                                                                                                                                      | 15        | C                |
| 8519.30.11 | - - - Fully disassembled (CKD), put up in kits                                                                                                                                                 | 5         | C                |
| 8519.30.19 | - - - Other                                                                                                                                                                                    | 15        | C                |
| 8519.30.90 | - - Other                                                                                                                                                                                      | 15        | C                |
| 8519.50.00 | - Telephone answering machines                                                                                                                                                                 | 0         | A                |
| 8519.81.10 | - - - Transcribing machines                                                                                                                                                                    | 15        | C                |
| 8519.81.21 | - - - - Fully disassembled (CKD), put up in kits                                                                                                                                               | 5         | C                |
| 8519.81.29 | - - - - Other                                                                                                                                                                                  | 15        | C                |
| 8519.81.31 | - - - - Fully disassembled (CKD), put up in kits                                                                                                                                               | 5         | C                |
| 8519.81.39 | - - - - Other                                                                                                                                                                                  | 15        | C                |
| 8519.81.40 | - - - Dictating machines not capable of operating without an external source of power                                                                                                          | 15        | C                |
| 8519.81.51 | - - - - Fully disassembled (CKD), put up in kits                                                                                                                                               | 5         | C                |
| 8519.81.59 | - - - - Other                                                                                                                                                                                  | 15        | C                |
| 8519.81.61 | - - - - Fully disassembled (CKD), put up in kits                                                                                                                                               | 5         | C                |
| 8519.81.69 | - - - - Other                                                                                                                                                                                  | 15        | C                |
| 8519.81.90 | - - - Other                                                                                                                                                                                    | 15        | C                |
| 8519.89.11 | - - - - Fully disassembled (CKD), put up in kits                                                                                                                                               | 5         | C                |
| 8519.89.19 | - - - - Other                                                                                                                                                                                  | 15        | C                |
| 8519.89.21 | - - - - Fully disassembled (CKD), put up in kits                                                                                                                                               | 5         | C                |
| 8519.89.29 | - - - - Other                                                                                                                                                                                  | 15        | C                |
| 8519.89.30 | - - - Transcribing machines                                                                                                                                                                    | 15        | C                |
| 8519.89.90 | - - - Other                                                                                                                                                                                    | 15        | C                |
| 8521.10.10 | - - Fully disassembled (CKD), put up in kits                                                                                                                                                   | 5         | C                |
| 8521.10.20 | - - Reproducing apparatus for "magazine programmes" using tape of a width of 19 mm or more, whether or not incorporating a unit for programming sequential operation, for television companies | 10        | C                |
| 8521.10.90 | - - Other                                                                                                                                                                                      | 15        | C                |
| 8521.90.00 | - Other                                                                                                                                                                                        | 15        | A                |
| 8522.10.00 | - Pick-up cartridges                                                                                                                                                                           | 0         | A                |
| 8522.90.10 | - - Cabinets and cases of wood                                                                                                                                                                 | 15        | E                |
| 8522.90.90 | - - Other                                                                                                                                                                                      | 0         | A                |
| 8523.21.10 | - - - Unrecorded                                                                                                                                                                               | 0         | A                |
| 8523.21.20 | - - - Recorded                                                                                                                                                                                 | 0         | A                |
| 8523.29.11 | - - - - For recording sound, in cassettes                                                                                                                                                      | 0         | A                |
| 8523.29.19 | - - - - Other                                                                                                                                                                                  | 0         | A                |
| 8523.29.21 | - - - - Removable                                                                                                                                                                              | 0         | A                |
| 8523.29.29 | - - - - Other                                                                                                                                                                                  | 0         | A                |



| SAC Code   | Description                                                                                                                                     | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8523.29.30 | - - - Other unrecorded magnetic discs                                                                                                           | 0         | A                |
| 8523.29.40 | - - - Magnetic tapes for reproducing phenomena other than sound or image, recorded                                                              | 0         | A                |
| 8523.29.51 | - - - - Educational                                                                                                                             | 5         | C                |
| 8523.29.52 | - - - - Other, of a width of 19 mm or more, for reproducing sound and image                                                                     | 5         | C                |
| 8523.29.53 | - - - - Other, for reproducing sound and image                                                                                                  | 15        | E                |
| 8523.29.54 | - - - - Other, for reproducing sound only                                                                                                       | 15        | E                |
| 8523.29.59 | - - - - Other                                                                                                                                   | 15        | E                |
| 8523.29.60 | - - - Magnetic discs, fixed or removable, for reproducing phenomena other than sound or image, for automatic data processing machines, recorded | 0         | A                |
| 8523.29.91 | - - - - For reproducing phenomena other than sound or image, recorded                                                                           | 0         | A                |
| 8523.29.99 | - - - - Other                                                                                                                                   | 0         | A                |
| 8523.41.00 | - - Unrecorded                                                                                                                                  | 0         | A                |
| 8523.49.11 | - - - - For reproducing phenomena other than sound or image                                                                                     | 0         | A                |
| 8523.49.12 | - - - - For reproducing sound only                                                                                                              | 10        | C                |
| 8523.49.19 | - - - - Other                                                                                                                                   | 0         | A                |
| 8523.49.21 | - - - - For reproducing phenomena other than sound or image                                                                                     | 0         | A                |
| 8523.49.29 | - - - - Other                                                                                                                                   | 0         | A                |
| 8523.51.10 | - - - Unrecorded                                                                                                                                | 0         | A                |
| 8523.51.20 | - - - Recorded                                                                                                                                  | 0         | A                |
| 8523.52.10 | - - - Cards incorporating an electronic integrated circuit ("smart cards")                                                                      | 0         | A                |
| 8523.52.90 | - - - Parts                                                                                                                                     | 0         | A                |
| 8523.59.10 | - - - Proximity cards and tags                                                                                                                  | 0         | A                |
| 8523.59.20 | - - - Other cards and tags                                                                                                                      | 0         | A                |
| 8523.59.30 | - - - Parts of cards and tags of subdivisions 8523.59.10 and 8523.59.20                                                                         | 0         | A                |
| 8523.59.91 | - - - - Unrecorded                                                                                                                              | 0         | A                |
| 8523.59.92 | - - - - Recorded                                                                                                                                | 0         | A                |
| 8523.80.11 | - - - Educational                                                                                                                               | 5         | C                |
| 8523.80.19 | - - - Other                                                                                                                                     | 15        | E                |
| 8523.80.20 | - - Matrices and masters                                                                                                                        | 0         | A                |
| 8523.80.91 | - - - Unrecorded                                                                                                                                | 0         | A                |
| 8523.80.92 | - - - Recorded                                                                                                                                  | 0         | A                |
| 8525.50.10 | - - For radio-broadcasting                                                                                                                      | 0         | A                |
| 8525.50.90 | - - Other                                                                                                                                       | 0         | A                |
| 8525.60.00 | - Transmission apparatus incorporating reception apparatus                                                                                      | 0         | A                |

| SAC Code   | Description                                                                                      | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------|-----------|------------------|
| 8525.80.10 | - - Television cameras                                                                           | 0         | A                |
| 8525.80.20 | - - Digital cameras and video camera recorders                                                   | 0         | A                |
| 8526.10.00 | - Radar apparatus                                                                                | 0         | A                |
| 8526.91.00 | - - Radio navigational aid apparatus                                                             | 0         | A                |
| 8526.92.00 | - - Radio remote control apparatus                                                               | 5         | A                |
| 8527.12.10 | - - - Fully disassembled (CKD), put up in kits                                                   | 0         | A                |
| 8527.12.90 | - - - Other                                                                                      | 15        | C                |
| 8527.13.10 | - - - Fully disassembled (CKD), put up in kits                                                   | 0         | A                |
| 8527.13.90 | - - - Other                                                                                      | 15        | C                |
| 8527.19.10 | - - - Fully disassembled (CKD), put up in kits                                                   | 0         | A                |
| 8527.19.90 | - - - Other                                                                                      | 15        | C                |
| 8527.21.10 | - - - Fully disassembled (CKD), put up in kits                                                   | 0         | A                |
| 8527.21.90 | - - - Other                                                                                      | 15        | C                |
| 8527.29.10 | - - - Fully disassembled (CKD), put up in kits                                                   | 0         | A                |
| 8527.29.90 | - - - Other                                                                                      | 15        | C                |
| 8527.91.10 | - - - Fully disassembled (CKD), put up in kits                                                   | 0         | A                |
| 8527.91.90 | - - - Other                                                                                      | 15        | C                |
| 8527.92.10 | - - - Fully disassembled (CKD), put up in kits                                                   | 0         | A                |
| 8527.92.90 | - - - Other                                                                                      | 15        | C                |
| 8527.99.10 | - - - Fully disassembled (CKD), put up in kits                                                   | 0         | A                |
| 8527.99.90 | - - - Other                                                                                      | 15        | C                |
| 8528.41.00 | - - Of a kind solely or principally used in an automatic data processing system of heading 84.71 | 0         | A                |
| 8528.49.11 | - - - - Fully disassembled (CKD), put up in kits                                                 | 0         | A                |
| 8528.49.19 | - - - - Other                                                                                    | 15        | A                |
| 8528.49.21 | - - - - Fully disassembled (CKD), put up in kits                                                 | 0         | A                |
| 8528.49.29 | - - - - Other                                                                                    | 15        | C                |
| 8528.51.00 | - - Of a kind solely or principally used in an automatic data processing system of heading 84.71 | 0         | A                |
| 8528.59.11 | - - - - Fully disassembled (CKD), put up in kits                                                 | 0         | A                |
| 8528.59.19 | - - - - Other                                                                                    | 15        | C                |
| 8528.59.21 | - - - - Fully disassembled (CKD), put up in kits                                                 | 0         | A                |
| 8528.59.29 | - - - - Other                                                                                    | 15        | C                |
| 8528.61.00 | - - Of a kind solely or principally used in an automatic data processing system of heading 84.71 | 0         | A                |
| 8528.69.10 | - - - Fully disassembled (CKD), put up in kits                                                   | 0         | A                |
| 8528.69.90 | - - - Other                                                                                      | 0         | A                |
| 8528.71.10 | - - - Fully disassembled (CKD), put up in kits                                                   | 0         | A                |

| SAC Code   | Description                                                                                                                                                                                                                                                     | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8528.71.20 | - - - Digital television signals converter (including digital audio signals), only into analog signals, for the reception of digital signals broadcasted on open television, for television receivers that do not have built-in digital television tuner device | 0         | A                |
| 8528.71.90 | - - - Other                                                                                                                                                                                                                                                     | 15        | E                |
| 8528.72.10 | - - - Fully disassembled (CKD), put up in kits                                                                                                                                                                                                                  | 0         | A                |
| 8528.72.90 | - - - Other                                                                                                                                                                                                                                                     | 15        | E                |
| 8528.73.10 | - - - Fully disassembled (CKD), put up in kits                                                                                                                                                                                                                  | 0         | A                |
| 8528.73.90 | - - - Other                                                                                                                                                                                                                                                     | 15        | E                |
| 8529.10.00 | - Aerials and aerial reflectors of all kinds; parts suitable for use therewith                                                                                                                                                                                  | 0         | A                |
| 8529.90.10 | - - Cabinets and cases of wood                                                                                                                                                                                                                                  | 15        | E                |
| 8529.90.90 | - - Other                                                                                                                                                                                                                                                       | 0         | A                |
| 8530.10.00 | - Equipment for railways or similar                                                                                                                                                                                                                             | 0         | A                |
| 8530.80.00 | - Other apparatus                                                                                                                                                                                                                                               | 0         | A                |
| 8530.90.00 | - Parts                                                                                                                                                                                                                                                         | 0         | A                |
| 8531.10.00 | - Burglar or fire alarms and similar apparatus                                                                                                                                                                                                                  | 0         | A                |
| 8531.20.00 | - Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)                                                                                                                                                                    | 0         | A                |
| 8531.80.10 | - - Electric bells, buzzers, door chimes, etc.                                                                                                                                                                                                                  | 15        | E                |
| 8531.80.90 | - - Other                                                                                                                                                                                                                                                       | 0         | A                |
| 8531.90.00 | - Parts                                                                                                                                                                                                                                                         | 0         | A                |
| 8532.10.00 | - Fixed capacitors designed for use in 50/60 Hz circuits, and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)                                                                                                            | 0         | A                |
| 8532.21.00 | - - Of tantalum                                                                                                                                                                                                                                                 | 0         | A                |
| 8532.22.00 | - - Aluminium electrolytic                                                                                                                                                                                                                                      | 0         | A                |
| 8532.23.00 | - - With ceramic dielectric, single layer                                                                                                                                                                                                                       | 0         | A                |
| 8532.24.00 | - - With ceramic dielectric, multilayer                                                                                                                                                                                                                         | 0         | A                |
| 8532.25.00 | - - With dielectric of paper or plastics                                                                                                                                                                                                                        | 0         | A                |
| 8532.29.00 | - - Other                                                                                                                                                                                                                                                       | 0         | A                |
| 8532.30.00 | - Variable or adjustable capacitors                                                                                                                                                                                                                             | 0         | A                |
| 8532.90.00 | - Parts                                                                                                                                                                                                                                                         | 0         | A                |
| 8533.10.00 | - Fixed carbon resistors, composition or film types                                                                                                                                                                                                             | 0         | A                |
| 8533.21.00 | - - For a power handling capacity not exceeding 20 W                                                                                                                                                                                                            | 0         | A                |
| 8533.29.00 | - - Other                                                                                                                                                                                                                                                       | 0         | A                |
| 8533.31.00 | - - For a power handling capacity not exceeding 20 W                                                                                                                                                                                                            | 0         | A                |
| 8533.39.00 | - - Other                                                                                                                                                                                                                                                       | 0         | A                |
| 8533.40.00 | - Other variable resistors (including rheostats and potentiometers)                                                                                                                                                                                             | 0         | A                |
| 8533.90.00 | - Parts                                                                                                                                                                                                                                                         | 0         | A                |

| SAC Code   | Description                                                                                                                             | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8534.00.00 | PRINTED CIRCUITS                                                                                                                        | 0         | A                |
| 8535.10.00 | - Fuses and circuit breaker fuses                                                                                                       | 0         | A                |
| 8535.21.00 | - - For a voltage of less than 72.5 kV                                                                                                  | 0         | A                |
| 8535.29.00 | - - Other                                                                                                                               | 0         | A                |
| 8535.30.00 | - Isolating switches and make-and-break switches                                                                                        | 0         | A                |
| 8535.40.10 | - - Lightning arresters                                                                                                                 | 0         | A                |
| 8535.40.20 | - - Voltage limiters                                                                                                                    | 0         | A                |
| 8535.40.30 | - - Surge suppressors                                                                                                                   | 0         | A                |
| 8535.90.00 | - Other                                                                                                                                 | 0         | A                |
| 8536.10.10 | - - Fuses                                                                                                                               | 0         | A                |
| 8536.10.21 | - - - Safety type, hand-operated, for a current not exceeding 600 A and a voltage not exceeding 600 V                                   | 10        | C                |
| 8536.10.22 | - - - Blade type, hand-operated, for a current not exceeding 100 A and a voltage not exceeding 250 V                                    | 10        | C                |
| 8536.10.29 | - - - Other                                                                                                                             | 0         | A                |
| 8536.20.10 | - - Thermo-magnetic, vacuum, air or oil types or of moulded plastic for a current not exceeding 100 A and a voltage not exceeding 250 V | 10        | G                |
| 8536.20.90 | - - Other                                                                                                                               | 0         | A                |
| 8536.30.10 | - - Surge suppressors                                                                                                                   | 0         | A                |
| 8536.30.90 | - - Other                                                                                                                               | 0         | A                |
| 8536.41.00 | - - For a voltage not exceeding 60 V                                                                                                    | 0         | A                |
| 8536.49.10 | - - - Surge indicators and electrical contactors                                                                                        | 10        | C                |
| 8536.49.90 | - - - Other                                                                                                                             | 0         | A                |
| 8536.50.10 | - - Single-pole switches, rotary or chain-pull, for a voltage not exceeding 250 V                                                       | 0         | A                |
| 8536.50.20 | - - Single-pole switches, plate or patch types, for a voltage not exceeding 250 V                                                       | 10        | E                |
| 8536.50.50 | - - Single-pole pressure switches, for a voltage not exceeding 250 V                                                                    | 0         | A                |
| 8536.50.60 | - - Magnetic starters for electric motors                                                                                               | 10        | G                |
| 8536.50.70 | - - Thermo-electric automatic switches (starters) for fluorescent lamps or fluorescent tubes                                            | 10        | E                |
| 8536.50.90 | - - Other                                                                                                                               | 0         | A                |
| 8536.61.00 | - - Lamp-holders                                                                                                                        | 15        | G                |
| 8536.69.00 | - - Other                                                                                                                               | 0         | A                |
| 8536.70.10 | - - Of plastic                                                                                                                          | 15        | E                |
| 8536.70.21 | - - - Cast, moulded, stamped or forged, but not otherwise worked                                                                        | 5         | E                |
| 8536.70.29 | - - - Other                                                                                                                             | 15        | E                |
| 8536.70.90 | - - Other                                                                                                                               | 0         | A                |
| 8536.90.00 | - Other equipment                                                                                                                       | 0         | A                |

| SAC Code   | Description                                                                                                          | Base Rate | Staging Category |
|------------|----------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8537.10.00 | - For a voltage not exceeding 1,000 V                                                                                | 10        | A                |
| 8537.20.00 | - For a voltage exceeding 1,000 V                                                                                    | 10        | A                |
| 8538.10.00 | - Boards, panels, consoles, cabinets and other bases of heading 85.37, not equipped with their apparatus             | 5         | C                |
| 8538.90.00 | - Other                                                                                                              | 0         | A                |
| 8539.10.00 | - Sealed beam lamp units                                                                                             | 5         | C                |
| 8539.21.00 | - - Tungsten halogen                                                                                                 | 5         | C                |
| 8539.22.10 | - - - Incandescent filament lamps of a power of 15 W or more                                                         | 0         | A                |
| 8539.22.90 | - - - Other                                                                                                          | 0         | A                |
| 8539.29.00 | - - Other                                                                                                            | 5         | C                |
| 8539.31.10 | - - - Straight tubes, of a power of 14 W or more but not more than 215 W                                             | 0         | A                |
| 8539.31.20 | - - - Energy-saving                                                                                                  | 0         | A                |
| 8539.31.90 | - - - Other                                                                                                          | 5         | C                |
| 8539.32.00 | - - Mercury or sodium vapour lamps; metal halide lamps                                                               | 5         | C                |
| 8539.39.00 | - - Other                                                                                                            | 5         | C                |
| 8539.41.00 | - - Arc lamps                                                                                                        | 0         | A                |
| 8539.49.00 | - - Other                                                                                                            | 0         | A                |
| 8539.90.10 | - - Filaments with their supporting conducting wires; threaded or bayonet type bases for fluorescent lamps and tubes | 0         | A                |
| 8539.90.90 | - - Other                                                                                                            | 0         | A                |
| 8540.11.00 | - - Colour                                                                                                           | 0         | A                |
| 8540.12.00 | - - Black and white or other monochrome                                                                              | 0         | A                |
| 8540.20.00 | - Television camera tubes; image converters and intensifiers; other photo-cathode tubes                              | 0         | A                |
| 8540.40.00 | - Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm                           | 0         | A                |
| 8540.60.00 | - Other cathode-ray tubes                                                                                            | 0         | A                |
| 8540.71.00 | - - Magnetrons                                                                                                       | 0         | A                |
| 8540.79.00 | - - Other                                                                                                            | 0         | A                |
| 8540.81.00 | - - Receiver or amplifier tubes                                                                                      | 0         | A                |
| 8540.89.00 | - - Other                                                                                                            | 0         | A                |
| 8540.91.00 | - - Of cathode-ray tubes                                                                                             | 0         | A                |
| 8540.99.00 | - - Other                                                                                                            | 0         | A                |
| 8541.10.00 | - Diodes, other than photosensitive or light-emitting diodes                                                         | 0         | A                |
| 8541.21.00 | - - With a dissipation rate of less than 1 W                                                                         | 0         | A                |
| 8541.29.00 | - - Other                                                                                                            | 0         | A                |
| 8541.30.00 | - Thyristors, diacs and triacs, other than photosensitive devices                                                    | 0         | A                |

| SAC Code   | Description                                                                                                                                            | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8541.40.00 | - Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made-up into panels; light emitting diodes | 0         | A                |
| 8541.50.00 | - Other semiconductor devices                                                                                                                          | 0         | A                |
| 8541.60.00 | - Mounted piezo-electric crystals                                                                                                                      | 0         | A                |
| 8541.90.00 | - Parts                                                                                                                                                | 0         | A                |
| 8542.31.11 | - - - - Metal oxide semiconductors (MOS technology)                                                                                                    | 0         | A                |
| 8542.31.12 | - - - - Bipolar technology circuits                                                                                                                    | 0         | A                |
| 8542.31.19 | - - - - Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology))                                        | 0         | A                |
| 8542.31.20 | - - - Other, excluding digital                                                                                                                         | 0         | A                |
| 8542.31.30 | - - - Hybrid integrated circuits                                                                                                                       | 0         | A                |
| 8542.31.80 | - - - Waste and scrap                                                                                                                                  | 0         | A                |
| 8542.32.11 | - - - - Metal oxide semiconductors (MOS technology)                                                                                                    | 0         | A                |
| 8542.32.12 | - - - - Bipolar technology circuits                                                                                                                    | 0         | A                |
| 8542.32.19 | - - - - Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology))                                        | 0         | A                |
| 8542.32.20 | - - - Other, excluding digital                                                                                                                         | 0         | A                |
| 8542.32.30 | - - - Hybrid integrated circuits                                                                                                                       | 0         | A                |
| 8542.32.80 | - - - Waste and scrap                                                                                                                                  | 0         | A                |
| 8542.33.11 | - - - - Metal oxide semiconductors (MOS technology)                                                                                                    | 0         | A                |
| 8542.33.12 | - - - - Bipolar technology circuits                                                                                                                    | 0         | A                |
| 8542.33.19 | - - - - Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology))                                        | 0         | A                |
| 8542.33.20 | - - - Other, excluding digital                                                                                                                         | 0         | A                |
| 8542.33.30 | - - - Hybrid integrated circuits                                                                                                                       | 0         | A                |
| 8542.33.80 | - - - Waste and scrap                                                                                                                                  | 0         | A                |
| 8542.39.11 | - - - - Metal oxide semiconductors (MOS technology)                                                                                                    | 0         | A                |
| 8542.39.12 | - - - - Bipolar technology circuits                                                                                                                    | 0         | A                |
| 8542.39.19 | - - - - Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology))                                        | 0         | A                |
| 8542.39.20 | - - - Other, excluding digital                                                                                                                         | 0         | A                |
| 8542.39.30 | - - - Hybrid integrated circuits                                                                                                                       | 0         | A                |
| 8542.39.80 | - - - Waste and scrap                                                                                                                                  | 0         | A                |
| 8542.90.00 | - Parts                                                                                                                                                | 0         | A                |
| 8543.10.00 | - Particle accelerators                                                                                                                                | 0         | A                |
| 8543.20.00 | - Signal generators                                                                                                                                    | 0         | A                |
| 8543.30.00 | - Machines and apparatus for electroplating, electrolysis or electrophoresis                                                                           | 0         | A                |

| SAC Code   | Description                                                                                                                                                                                                                                                                                     | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8543.70.10 | - - Electric fence energizers                                                                                                                                                                                                                                                                   | 0         | A                |
| 8543.70.91 | - - - Medium- or high-frequency amplifiers; synthesizers                                                                                                                                                                                                                                        | 5         | E                |
| 8543.70.92 | - - - Luminaires based on light-emitting diodes (LED)                                                                                                                                                                                                                                           | 0         | A                |
| 8543.70.99 | - - - Other                                                                                                                                                                                                                                                                                     | 0         | A                |
| 8543.90.10 | - - Electronic microassemblies                                                                                                                                                                                                                                                                  | 0         | A                |
| 8543.90.90 | - - Other                                                                                                                                                                                                                                                                                       | 0         | A                |
| 8544.11.00 | - - Of copper                                                                                                                                                                                                                                                                                   | 0         | A                |
| 8544.19.00 | - - Other                                                                                                                                                                                                                                                                                       | 0         | A                |
| 8544.20.00 | - Coaxial cable and other coaxial electric conductors                                                                                                                                                                                                                                           | 5         | E                |
| 8544.30.00 | - Ignition wiring sets and other wiring sets of the kind used in means of transport                                                                                                                                                                                                             | 5         | E                |
| 8544.42.10 | - - - Electric conductors for a voltage not exceeding 80 V                                                                                                                                                                                                                                      | 0         | A                |
| 8544.42.21 | - - - - Wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodized, coated with silicone or insulated with asbestos or glass fibers) other than submarine telephone cables | 15        | G                |
| 8544.42.29 | - - - - Other                                                                                                                                                                                                                                                                                   | 0         | A                |
| 8544.49.10 | - - - Electric conductors for a voltage not exceeding 80 V                                                                                                                                                                                                                                      | 0         | A                |
| 8544.49.21 | - - - - Wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodized, coated with silicone or insulated with asbestos or glass fibers) other than submarine telephone cables | 15        | E                |
| 8544.49.29 | - - - - Other                                                                                                                                                                                                                                                                                   | 5         | C                |
| 8544.60.00 | - Other electric conductors, for a voltage exceeding 1,000 V                                                                                                                                                                                                                                    | 15        | E                |
| 8544.70.00 | - Optical fiber cables                                                                                                                                                                                                                                                                          | 0         | A                |
| 8545.11.00 | - - Of a kind used for furnaces                                                                                                                                                                                                                                                                 | 0         | A                |
| 8545.19.00 | - - Other                                                                                                                                                                                                                                                                                       | 0         | A                |
| 8545.20.00 | - Brushes                                                                                                                                                                                                                                                                                       | 0         | A                |
| 8545.90.00 | - Other                                                                                                                                                                                                                                                                                         | 0         | A                |
| 8546.10.00 | - Of glass                                                                                                                                                                                                                                                                                      | 0         | A                |
| 8546.20.00 | - Of ceramics                                                                                                                                                                                                                                                                                   | 0         | A                |
| 8546.90.00 | - Other                                                                                                                                                                                                                                                                                         | 0         | A                |
| 8547.10.00 | - Insulating fittings of ceramics                                                                                                                                                                                                                                                               | 0         | A                |
| 8547.20.00 | - Insulating fittings of plastics                                                                                                                                                                                                                                                               | 0         | A                |
| 8547.90.00 | - Other                                                                                                                                                                                                                                                                                         | 0         | A                |
| 8548.10.10 | - - Of lead                                                                                                                                                                                                                                                                                     | 0         | A                |

| SAC Code   | Description                                                                                                                                                                                                                                                    | Base Rate | Staging Category |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8548.10.90 | - - Other                                                                                                                                                                                                                                                      | 5         | A                |
| 8548.90.00 | - Other                                                                                                                                                                                                                                                        | 0         | A                |
| 8601.10.00 | - Powered from an external source of electricity                                                                                                                                                                                                               | 0         | A                |
| 8601.20.00 | - Powered by electric accumulators                                                                                                                                                                                                                             | 0         | A                |
| 8602.10.00 | - Diesel-electric locomotives                                                                                                                                                                                                                                  | 0         | A                |
| 8602.90.00 | - Other                                                                                                                                                                                                                                                        | 0         | A                |
| 8603.10.00 | - Powered from an external source of electricity                                                                                                                                                                                                               | 0         | A                |
| 8603.90.00 | - Other                                                                                                                                                                                                                                                        | 0         | A                |
| 8604.00.00 | RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES, WHETHER OR NOT SELF-PROPELLED (FOR EXAMPLE, WORKSHOPS, CRANES, BALLAST TAMPERS, TRACKLINERS, TESTING COACHES AND TRACK INSPECTION VEHICLES)                                                                | 0         | A                |
| 8605.00.00 | RAILWAY OR TRAMWAY PASSENGER COACHES, LUGGAGE VANS, POST OFFICE COACHES AND OTHER SPECIAL PURPOSE COACHES (EXCLUDING THOSE OF HEADING 86.04)                                                                                                                   | 0         | A                |
| 8606.10.00 | - Tank wagons and the like                                                                                                                                                                                                                                     | 0         | A                |
| 8606.30.00 | - Self-discharging vans and wagons, other than those of subheading 8606.10                                                                                                                                                                                     | 0         | A                |
| 8606.91.00 | - - Covered and closed                                                                                                                                                                                                                                         | 0         | A                |
| 8606.92.00 | - - Open, with non-removable sides of a height exceeding 60 cm                                                                                                                                                                                                 | 0         | A                |
| 8606.99.00 | - - Other                                                                                                                                                                                                                                                      | 0         | A                |
| 8607.11.00 | - - Driving bogies and bissel-bogies                                                                                                                                                                                                                           | 0         | A                |
| 8607.12.00 | - - Other bogies and bissel-bogies                                                                                                                                                                                                                             | 0         | A                |
| 8607.19.00 | - - Other, including parts                                                                                                                                                                                                                                     | 0         | A                |
| 8607.21.00 | - - Air brakes and parts thereof                                                                                                                                                                                                                               | 0         | A                |
| 8607.29.00 | - - Other                                                                                                                                                                                                                                                      | 0         | A                |
| 8607.30.00 | - Hooks and other coupling devices, buffers, and parts thereof                                                                                                                                                                                                 | 0         | A                |
| 8607.91.00 | - - Of locomotives                                                                                                                                                                                                                                             | 0         | A                |
| 8607.99.00 | - - Other                                                                                                                                                                                                                                                      | 0         | A                |
| 8608.00.00 | RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS OR SIMILAR, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS; PARTS THEREOF | 0         | A                |



| SAC Code   | Description                                                                                                                                                                                         | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8609.00.00 | CONTAINERS (INCLUDING CONTAINERS FOR THE TRANSPORT OF FLUIDS) SPECIALLY DESIGNED AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT                                                        | 0         | A                |
| 8701.10.00 | - Pedestrian-controlled tractors                                                                                                                                                                    | 0         | A                |
| 8701.20.00 | - Road tractors for semi-trailers                                                                                                                                                                   | 0         | A                |
| 8701.30.00 | - Track-laying tractors                                                                                                                                                                             | 0         | A                |
| 8701.90.00 | - Other                                                                                                                                                                                             | 0         | A                |
| 8702.10.50 | - - For the transport of 10 persons, including the driver                                                                                                                                           | 0         | A                |
| 8702.10.60 | - - For the transport of more than 10 but less than 15 persons, including the driver                                                                                                                | 0         | A                |
| 8702.10.70 | - - For the transport of 15 persons or more but not more than 45 persons, including the driver                                                                                                      | 0         | A                |
| 8702.10.80 | - - For the transport of more than 45 persons, including the driver                                                                                                                                 | 0         | A                |
| 8702.90.50 | - - For the transport of 10 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine                                                                      | 0         | A                |
| 8702.90.60 | - - For the transport of more than 10 persons but less than 15 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine                                   | 0         | A                |
| 8702.90.70 | - - For the transport of 15 persons or more but not more than 45 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine                                 | 0         | A                |
| 8702.90.80 | - - For the transport of more than 45 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine                                                            | 0         | A                |
| 8702.90.91 | - - - Electrically powered                                                                                                                                                                          | 0         | A                |
| 8702.90.99 | - - - Other                                                                                                                                                                                         | 0         | A                |
| 8703.10.00 | - Vehicles specially designed for travelling on snow; golf cars and similar vehicles                                                                                                                | 0         | A                |
| 8703.21.51 | - - - - Tricycles                                                                                                                                                                                   | 0         | A                |
| 8703.21.52 | - - - - Quads                                                                                                                                                                                       | 0         | A                |
| 8703.21.60 | - - - With four-wheel drive and a two range transfer case built on                                                                                                                                  | 0         | A                |
| 8703.21.70 | - - -With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors | 0         | A                |
| 8703.21.90 | - - - Other                                                                                                                                                                                         | 0         | A                |
| 8703.22.51 | - - - - Ambulances                                                                                                                                                                                  | 0         | A                |
| 8703.22.52 | - - - - Hearses                                                                                                                                                                                     | 0         | A                |
| 8703.22.53 | - - - - With four-wheel drive and a two range transfer case built on                                                                                                                                | 0         | A                |

| SAC Code   | Description                                                                                                                                                                                            | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8703.22.54 | - - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors | 0         | A                |
| 8703.22.59 | - - - - Other                                                                                                                                                                                          | 0         | A                |
| 8703.22.61 | - - - - Ambulances                                                                                                                                                                                     | 0         | A                |
| 8703.22.62 | - - - - Hearses                                                                                                                                                                                        | 0         | A                |
| 8703.22.63 | - - - - With four-wheel drive and a two range transfer case built on                                                                                                                                   | 0         | A                |
| 8703.22.64 | - - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors | 0         | A                |
| 8703.22.69 | - - - - Other                                                                                                                                                                                          | 0         | A                |
| 8703.23.61 | - - - - Ambulances                                                                                                                                                                                     | 0         | A                |
| 8703.23.62 | - - - - Hearses                                                                                                                                                                                        | 0         | A                |
| 8703.23.63 | - - - - With four-wheel drive and a two range transfer case built on                                                                                                                                   | 0         | A                |
| 8703.23.64 | - - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors | 0         | A                |
| 8703.23.69 | - - - - Other                                                                                                                                                                                          | 0         | A                |
| 8703.23.71 | - - - - Ambulances                                                                                                                                                                                     | 0         | A                |
| 8703.23.72 | - - - - Hearses                                                                                                                                                                                        | 0         | A                |
| 8703.23.73 | - - - - With four-wheel drive and a two range transfer case built on                                                                                                                                   | 0         | A                |
| 8703.23.74 | - - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors | 0         | A                |
| 8703.23.79 | - - - - Other                                                                                                                                                                                          | 0         | A                |
| 8703.24.61 | - - - - Ambulances                                                                                                                                                                                     | 0         | A                |
| 8703.24.62 | - - - - Hearses                                                                                                                                                                                        | 0         | A                |
| 8703.24.70 | - - - With four-wheel drive and a two range transfer case built on                                                                                                                                     | 0         | A                |
| 8703.24.80 | - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors   | 0         | A                |
| 8703.24.90 | - - - Other                                                                                                                                                                                            | 0         | A                |
| 8703.31.51 | - - - - Ambulances                                                                                                                                                                                     | 0         | A                |
| 8703.31.52 | - - - - Hearses                                                                                                                                                                                        | 0         | A                |
| 8703.31.53 | - - - - With four-wheel drive and a two range transfer case built on                                                                                                                                   | 0         | A                |

| SAC Code   | Description                                                                                                                                                                                            | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8703.31.54 | - - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors | 0         | A                |
| 8703.31.59 | - - - - Other                                                                                                                                                                                          | 0         | A                |
| 8703.31.61 | - - - - Ambulances                                                                                                                                                                                     | 0         | A                |
| 8703.31.62 | - - - - Hearses                                                                                                                                                                                        | 0         | A                |
| 8703.31.63 | - - - - With four-wheel drive and a two range transfer case built on                                                                                                                                   | 0         | A                |
| 8703.31.64 | - - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors | 0         | A                |
| 8703.31.69 | - - - - Other                                                                                                                                                                                          | 0         | A                |
| 8703.32.61 | - - - - Ambulances                                                                                                                                                                                     | 0         | A                |
| 8703.32.62 | - - - - Hearses                                                                                                                                                                                        | 0         | A                |
| 8703.32.63 | - - - - With four-wheel drive and a two range transfer case                                                                                                                                            | 0         | A                |
| 8703.32.64 | - - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors | 0         | A                |
| 8703.32.69 | - - - - Other                                                                                                                                                                                          | 0         | A                |
| 8703.32.71 | - - - - Ambulances                                                                                                                                                                                     | 0         | A                |
| 8703.32.72 | - - - - Hearses                                                                                                                                                                                        | 0         | A                |
| 8703.32.73 | - - - - With four-wheel drive and a two range transfer case built on                                                                                                                                   | 0         | A                |
| 8703.32.74 | - - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors | 0         | A                |
| 8703.32.79 | - - - - Other                                                                                                                                                                                          | 0         | A                |
| 8703.33.61 | - - - - Ambulances                                                                                                                                                                                     | 0         | A                |
| 8703.33.62 | - - - - Hearses                                                                                                                                                                                        | 0         | A                |
| 8703.33.70 | - - - - With four-wheel drive and a two range transfer case                                                                                                                                            | 0         | A                |
| 8703.33.80 | - - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors | 0         | A                |
| 8703.33.90 | - - - - Other                                                                                                                                                                                          | 0         | A                |
| 8703.90.00 | - Other                                                                                                                                                                                                | 0         | A                |
| 8704.10.00 | - Dumpers designed for off-highway use                                                                                                                                                                 | 0         | A                |
| 8704.21.51 | - - - - Of a gross vehicle weight not exceeding 2.5 t                                                                                                                                                  | 0         | A                |
| 8704.21.59 | - - - - Other                                                                                                                                                                                          | 0         | A                |

| SAC Code   | Description                                                                                                                | Base Rate | Staging Category |
|------------|----------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8704.21.61 | - - - - Of a gross vehicle weight not exceeding 2.5 t                                                                      | 0         | A                |
| 8704.21.69 | - - - - Other                                                                                                              | 0         | A                |
| 8704.21.71 | - - - - Of a gross vehicle weight not exceeding 2.5 t                                                                      | 0         | A                |
| 8704.21.79 | - - - - Other                                                                                                              | 0         | A                |
| 8704.21.91 | - - - - Of a gross vehicle weight not exceeding 2.5 t                                                                      | 0         | A                |
| 8704.21.99 | - - - - Other                                                                                                              | 0         | A                |
| 8704.22.30 | - - - Tank vehicles, refrigerated vehicles and refuse collection vehicles                                                  | 0         | A                |
| 8704.22.90 | - - - Other                                                                                                                | 0         | A                |
| 8704.23.30 | - - - Tank vehicles, refrigerated vehicles and refuse collection vehicles                                                  | 0         | A                |
| 8704.23.90 | - - - Other                                                                                                                | 0         | A                |
| 8704.31.51 | - - - - Of a gross vehicle weight not exceeding 2.5 t                                                                      | 0         | A                |
| 8704.31.59 | - - - - Other                                                                                                              | 0         | A                |
| 8704.31.61 | - - - - Of a gross vehicle weight not exceeding 2.5 t                                                                      | 0         | A                |
| 8704.31.69 | - - - - Other                                                                                                              | 0         | A                |
| 8704.31.71 | - - - - Of a gross vehicle weight not exceeding 2.5 t                                                                      | 0         | A                |
| 8704.31.79 | - - - - Other                                                                                                              | 0         | A                |
| 8704.31.91 | - - - - Of a gross vehicle weight not exceeding 2.5 t                                                                      | 0         | A                |
| 8704.31.99 | - - - - Other                                                                                                              | 0         | A                |
| 8704.32.30 | - - - Tank vehicles, refrigerated vehicles and refuse collection vehicles                                                  | 0         | A                |
| 8704.32.90 | - - - Other                                                                                                                | 0         | A                |
| 8704.90.00 | - Other                                                                                                                    | 0         | A                |
| 8705.10.00 | - Crane lorries                                                                                                            | 0         | A                |
| 8705.20.00 | - Mobile drilling derricks                                                                                                 | 0         | A                |
| 8705.30.00 | - Fire fighting vehicles                                                                                                   | 0         | A                |
| 8705.40.00 | - Concrete-mixer lorries                                                                                                   | 0         | A                |
| 8705.90.00 | - Other                                                                                                                    | 0         | A                |
| 8706.00.10 | - Of buses                                                                                                                 | 0         | A                |
| 8706.00.90 | - Other                                                                                                                    | 0         | A                |
| 8707.10.00 | - For the vehicles of heading 87.03                                                                                        | 20        | F                |
| 8707.90.50 | - - For the vehicles of headings 87.01, 87.02 and 87.04, other than those of tariff subdivisions 8704.21.51 and 8704.31.51 | 10        | F                |
| 8707.90.90 | - - Other                                                                                                                  | 20        | F                |
| 8708.10.00 | - Bumpers and parts thereof                                                                                                | 10        | E                |
| 8708.21.00 | - - Safety seat belts                                                                                                      | 10        | E                |
| 8708.29.10 | - - - Skylights of the kind used in car bodies of heading 87.02                                                            | 10        | E                |
| 8708.29.90 | - - - Other                                                                                                                | 10        | C                |

| SAC Code   | Description                                                                                              | Base Rate | Staging Category |
|------------|----------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8708.30.10 | - - Mounted brake linings                                                                                | 10        | C                |
| 8708.30.20 | - - Hydrodynamic brake system with transmission delay, and parts thereof                                 | 0         | A                |
| 8708.30.90 | - - Other                                                                                                | 10        | A                |
| 8708.40.10 | - - Gear boxes                                                                                           | 10        | C                |
| 8708.40.20 | - - Parts                                                                                                | 10        | C                |
| 8708.50.10 | - - Drive-axles with differential, whether or not provided with other transmission components            | 10        | E                |
| 8708.50.20 | - - Non-driving axles and parts thereof                                                                  | 10        | E                |
| 8708.50.90 | - - Other parts                                                                                          | 10        | C                |
| 8708.70.00 | - Road wheels, parts and accessories thereof                                                             | 10        | C                |
| 8708.80.11 | - - - Of the kind used in luggage doors of vehicles of heading 87.02                                     | 10        | C                |
| 8708.80.19 | - - - Other                                                                                              | 10        | C                |
| 8708.80.20 | - - Suspension systems, other than shock-absorbers                                                       | 10        | C                |
| 8708.80.90 | - - Parts                                                                                                | 10        | A                |
| 8708.91.10 | - - - Radiators                                                                                          | 10        | E                |
| 8708.91.20 | - - - Parts                                                                                              | 10        | C                |
| 8708.92.10 | - - - Silencers and exhaust pipes                                                                        | 10        | E                |
| 8708.92.20 | - - - Parts                                                                                              | 10        | E                |
| 8708.93.00 | - - Clutches and parts thereof                                                                           | 10        | A                |
| 8708.94.10 | - - - Steering wheels, steering columns and steering boxes                                               | 10        | E                |
| 8708.94.20 | - - - Parts                                                                                              | 10        | C                |
| 8708.95.00 | - - Safety airbags with inflator system; parts thereof                                                   | 10        | E                |
| 8708.99.00 | - - Other                                                                                                | 10        | A                |
| 8709.11.00 | - - Electrical                                                                                           | 0         | A                |
| 8709.19.00 | - - Other                                                                                                | 0         | A                |
| 8709.90.00 | - Parts                                                                                                  | 0         | A                |
| 8710.00.00 | TANKS AND OTHER ARMOURED FIGHTING VEHICLES, MOTORIZED, WHETHER OR NOT FITTED WITH WEAPONS; PARTS THEREOF | 10        | D                |
| 8711.10.20 | - - Tricycles                                                                                            | 0         | A                |
| 8711.10.90 | - - Other                                                                                                | 0         | A                |
| 8711.20.20 | - - Tricycles                                                                                            | 0         | A                |
| 8711.20.90 | - - Other                                                                                                | 0         | A                |
| 8711.30.20 | - - Tricycles                                                                                            | 0         | A                |
| 8711.30.90 | - - Other                                                                                                | 0         | A                |
| 8711.40.20 | - - Tricycles                                                                                            | 0         | A                |
| 8711.40.90 | - - Other                                                                                                | 0         | A                |
| 8711.50.20 | - - Tricycles                                                                                            | 0         | A                |

| SAC Code   | Description                                                                                                            | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8711.50.90 | - - Other                                                                                                              | 0         | A                |
| 8711.90.00 | - Other                                                                                                                | 0         | A                |
| 8712.00.00 | BICYCLES AND OTHER CYCLES (INCLUDING DELIVERY TRICYCLES), NOT MOTORIZED                                                | 15        | C                |
| 8713.10.00 | - Not mechanically propelled                                                                                           | 0         | A                |
| 8713.90.00 | - Other                                                                                                                | 0         | A                |
| 8714.10.10 | - - Saddles (seats)                                                                                                    | 10        | C                |
| 8714.10.90 | - - Other                                                                                                              | 10        | A                |
| 8714.20.00 | - Of carriages and other vehicles for disabled persons                                                                 | 0         | A                |
| 8714.91.10 | - - - Frames and forks                                                                                                 | 10        | C                |
| 8714.91.90 | - - - Parts                                                                                                            | 5         | D                |
| 8714.92.10 | - - - Wheel rims (rings)                                                                                               | 10        | C                |
| 8714.92.20 | - - - Spokes                                                                                                           | 0         | A                |
| 8714.93.00 | - - Hubs without braking device and free-wheel sprocket-wheels                                                         | 0         | A                |
| 8714.94.00 | - - Brakes, including hubs with braking device, and parts thereof                                                      | 0         | A                |
| 8714.95.00 | - - Saddles (seats)                                                                                                    | 0         | A                |
| 8714.96.00 | - - Pedals and crank-gear, and parts thereof                                                                           | 0         | A                |
| 8714.99.10 | - - - Shafts (cranks, steering devices, handlebars), mudguards (fenders), chain guards and luggage racks (not plastic) | 10        | D                |
| 8714.99.20 | - - - Handles and luggage racks (whether or not for tools), of plastics                                                | 0         | A                |
| 8714.99.90 | - - - Other                                                                                                            | 0         | A                |
| 8715.00.10 | - Baby carriages                                                                                                       | 15        | E                |
| 8715.00.80 | - Other                                                                                                                | 10        | E                |
| 8715.00.90 | - Parts                                                                                                                | 0         | A                |
| 8716.10.00 | - Trailers and semi-trailers of the caravan type, for housing or camping                                               | 15        | F                |
| 8716.20.00 | - Self-loading or self-unloading trailers and semi-trailers for agricultural purposes                                  | 0         | A                |
| 8716.31.00 | - - Tanker trailers and tanker semi-trailers                                                                           | 10        | D                |
| 8716.39.00 | - - Other                                                                                                              | 10        | D                |
| 8716.40.00 | - Other trailers and semi-trailers                                                                                     | 10        | D                |
| 8716.80.10 | - - Wheelbarrows and hand-carts                                                                                        | 10        | F                |
| 8716.80.90 | - - Other                                                                                                              | 10        | F                |
| 8716.90.00 | - Parts                                                                                                                | 0         | A                |
| 8801.00.10 | - Gliders and hang gliders                                                                                             | 5         | A                |
| 8801.00.90 | - Other                                                                                                                | 5         | A                |
| 8802.11.00 | - - Of an unladen weight not exceeding 2,000 kg                                                                        | 5         | A                |
| 8802.12.00 | - - Of an unladen weight exceeding 2,000 kg                                                                            | 5         | A                |

| SAC Code   | Description                                                                                                               | Base Rate | Staging Category |
|------------|---------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8802.20.00 | - Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg                                              | 5         | A                |
| 8802.30.00 | - Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg                      | 5         | A                |
| 8802.40.00 | - Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg                                                 | 0         | A                |
| 8802.60.00 | - Spacecraft (including satellites) and suborbital and spacecraft launch vehicles                                         | 0         | A                |
| 8803.10.00 | - Propellers and rotors and parts thereof                                                                                 | 0         | A                |
| 8803.20.00 | - Under-carriages and parts thereof                                                                                       | 0         | A                |
| 8803.30.00 | - Other parts of aeroplanes or helicopters                                                                                | 0         | A                |
| 8803.90.00 | - Other                                                                                                                   | 0         | A                |
| 8804.00.00 | PARACHUTES (INCLUDING DIRIGIBLE PARACHUTES AND PARAGLIDERS) AND ROTOCHUTES; PARTS THEREOF AND ACCESSORIES THERETO         | 5         | A                |
| 8805.10.00 | - Aircraft launching gear and parts thereof; deck-arrestor to land on aircraft carriers or similar gear and parts thereof | 0         | A                |
| 8805.21.00 | - - Air combat simulators and parts thereof                                                                               | 0         | A                |
| 8805.29.00 | - - Other                                                                                                                 | 0         | A                |
| 8901.10.10 | - - Of a length not exceeding 15 m                                                                                        | 10        | C                |
| 8901.10.90 | - - Other                                                                                                                 | 0         | A                |
| 8901.20.00 | - Tankers                                                                                                                 | 0         | A                |
| 8901.30.00 | - Refrigerated vessels, other than those of subheading 8901.20                                                            | 0         | A                |
| 8901.90.10 | - - Of a length not exceeding 15 m                                                                                        | 10        | C                |
| 8901.90.90 | - - Other                                                                                                                 | 0         | A                |
| 8902.00.10 | - Of a length not exceeding 15 m                                                                                          | 10        | C                |
| 8902.00.90 | - Other                                                                                                                   | 0         | A                |
| 8903.10.00 | - Inflatable vessels                                                                                                      | 15        | C                |
| 8903.91.00 | - - Sailboats, with or without auxiliary motor                                                                            | 15        | C                |
| 8903.92.00 | - - Motorboats, other than outboard motorboats                                                                            | 15        | C                |
| 8903.99.00 | - - Other                                                                                                                 | 15        | C                |
| 8904.00.00 | TUGS AND PUSHER CRAFT                                                                                                     | 0         | A                |
| 8905.10.00 | - Dredgers                                                                                                                | 0         | A                |
| 8905.20.00 | - Floating or submersible drilling or production platforms                                                                | 0         | A                |
| 8905.90.00 | - Other                                                                                                                   | 0         | A                |
| 8906.10.00 | - Warships                                                                                                                | 0         | A                |
| 8906.90.00 | - Other                                                                                                                   | 0         | A                |
| 8907.10.00 | - Inflatable rafts                                                                                                        | 5         | C                |
| 8907.90.00 | - Other                                                                                                                   | 0         | A                |

| SAC Code   | Description                                                                                                                                         | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 8908.00.00 | VESSELS AND OTHER FLOATING STRUCTURES FOR BREAKING UP                                                                                               | 0         | A                |
| 9001.10.00 | - Optical fibers, optical fiber bundles and cables                                                                                                  | 0         | A                |
| 9001.20.00 | - Sheets and plates of polarizing material                                                                                                          | 0         | A                |
| 9001.30.00 | - Contact lenses                                                                                                                                    | 5         | C                |
| 9001.40.00 | - Spectacle lenses of glass                                                                                                                         | 0         | A                |
| 9001.50.00 | - Spectacle lenses of other materials                                                                                                               | 0         | A                |
| 9001.90.00 | - Other                                                                                                                                             | 5         | C                |
| 9002.11.00 | - For cameras, projectors or photographic or cinematographic enlargers or reducers                                                                  | 0         | A                |
| 9002.19.00 | - - Other                                                                                                                                           | 0         | A                |
| 9002.20.00 | - Filters                                                                                                                                           | 0         | A                |
| 9002.90.00 | - Other                                                                                                                                             | 0         | A                |
| 9003.11.00 | - - Of plastics                                                                                                                                     | 0         | A                |
| 9003.19.00 | - - Of other materials                                                                                                                              | 0         | A                |
| 9003.90.00 | - Parts                                                                                                                                             | 0         | A                |
| 9004.10.00 | - Sunglasses                                                                                                                                        | 15        | E                |
| 9004.90.10 | - - Protective goggles (except sunglasses) for workers                                                                                              | 0         | A                |
| 9004.90.90 | - - Other                                                                                                                                           | 15        | E                |
| 9005.10.00 | - Binoculars (including prismatic binoculars)                                                                                                       | 15        | E                |
| 9005.80.00 | - Other instruments                                                                                                                                 | 0         | A                |
| 9005.90.00 | - Parts and accessories (including mountings)                                                                                                       | 0         | A                |
| 9006.10.00 | - Cameras of the kind used for preparing printing plates or cylinders                                                                               | 0         | A                |
| 9006.30.00 | - Special cameras for underwater or aerial photography or for medical examination of internal organs or for forensic or criminological laboratories | 0         | A                |
| 9006.40.00 | - Instant print cameras                                                                                                                             | 15        | E                |
| 9006.51.00 | - - With a through-the-lens viewfinder, for roll film of a width not exceeding 35 mm                                                                | 15        | E                |
| 9006.52.10 | - - - Cameras of the kind used for recording documents on microfilm, microfiche or other microforms                                                 | 0         | A                |
| 9006.52.90 | - - - Other                                                                                                                                         | 15        | E                |
| 9006.53.10 | - - - Cameras of the kind used for recording documents on microfilm, microfiche or other microforms                                                 | 0         | A                |
| 9006.53.90 | - - - Other                                                                                                                                         | 15        | E                |
| 9006.59.10 | - - - Cameras of the kind used for recording documents on microfilm, microfiche or other microforms                                                 | 0         | A                |
| 9006.59.90 | - - - Other                                                                                                                                         | 15        | E                |
| 9006.61.00 | - - Discharge lamp (electronic) flashlight apparatus                                                                                                | 10        | C                |
| 9006.69.10 | - - - Flashbulbs, flashcubes and similar equipment                                                                                                  | 10        | C                |
| 9006.69.90 | - - - Other                                                                                                                                         | 10        | C                |



| SAC Code   | Description                                                                                                                                                                                        | Base Rate | Staging Category |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 9006.91.00 | - - For photographic cameras                                                                                                                                                                       | 0         | A                |
| 9006.99.00 | - - Other                                                                                                                                                                                          | 0         | A                |
| 9007.10.00 | - Cameras                                                                                                                                                                                          | 15        | E                |
| 9007.20.00 | - Projectors                                                                                                                                                                                       | 0         | A                |
| 9007.91.00 | - - For cameras                                                                                                                                                                                    | 10        | C                |
| 9007.92.00 | - - For projectors                                                                                                                                                                                 | 0         | A                |
| 9008.50.10 | - - Slide projectors                                                                                                                                                                               | 15        | E                |
| 9008.50.20 | - - Microfilm, microfiche or other microform readers, including copiers                                                                                                                            | 0         | A                |
| 9008.50.30 | - - Other fixed image projectors                                                                                                                                                                   | 15        | E                |
| 9008.50.90 | - - Other                                                                                                                                                                                          | 0         | A                |
| 9008.90.00 | - Parts and accessories                                                                                                                                                                            | 0         | A                |
| 9010.10.00 | - 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 | 0         | A                |
| 9010.50.00 | - Other apparatus and equipment for photographic or cinematographic laboratories; negatoscopes                                                                                                     | 0         | A                |
| 9010.60.00 | - Projection screens                                                                                                                                                                               | 0         | A                |
| 9010.90.00 | - Parts and accessories                                                                                                                                                                            | 0         | A                |
| 9011.10.00 | - Stereoscopic microscopes                                                                                                                                                                         | 0         | A                |
| 9011.20.00 | - Other microscopes, for photomicrography, cinephotomicrography or microprojection                                                                                                                 | 0         | A                |
| 9011.80.00 | - Other microscopes                                                                                                                                                                                | 0         | A                |
| 9011.90.00 | - Parts and accessories                                                                                                                                                                            | 0         | A                |
| 9012.10.00 | - Microscopes other than optical microscopes; diffraction apparatus                                                                                                                                | 0         | A                |
| 9012.90.00 | - Parts and accessories                                                                                                                                                                            | 0         | A                |
| 9013.10.00 | - Telescopic sights for fitting to arms; periscopes; telescopes for machines, appliances or instruments of this Chapter or Section XVI                                                             | 5         | C                |
| 9013.20.00 | - Lasers, other than laser diodes                                                                                                                                                                  | 0         | A                |
| 9013.80.00 | - Other devices, appliances and instruments                                                                                                                                                        | 0         | A                |
| 9013.90.00 | - Parts and accessories                                                                                                                                                                            | 0         | A                |
| 9014.10.00 | - Direction finding compasses                                                                                                                                                                      | 0         | A                |
| 9014.20.00 | - Instruments and appliances for aeronautical or space navigation (other than compasses)                                                                                                           | 0         | A                |
| 9014.80.00 | - Other instruments and appliances                                                                                                                                                                 | 0         | A                |
| 9014.90.00 | - Parts and accessories                                                                                                                                                                            | 0         | A                |
| 9015.10.00 | - Rangefinders                                                                                                                                                                                     | 0         | A                |
| 9015.20.00 | - Theodolites and tachymeters (tacheometers)                                                                                                                                                       | 0         | A                |
| 9015.30.00 | - Levels                                                                                                                                                                                           | 0         | A                |

| SAC Code   | Description                                                                                                                  | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 9015.40.00 | - Photogrammetrical surveying instruments and appliances                                                                     | 0         | A                |
| 9015.80.00 | - Other instruments and appliances                                                                                           | 0         | A                |
| 9015.90.00 | - Parts and accessories                                                                                                      | 0         | A                |
| 9016.00.00 | BALANCES OF A SENSITIVITY OF 5 CG OR BETTER, WITH OR WITHOUT WEIGHTS                                                         | 0         | A                |
| 9017.10.00 | - Drafting tables and machines, whether or not automatic                                                                     | 5         | C                |
| 9017.20.00 | - Other drawing, marking-out or mathematical calculating instruments                                                         | 0         | A                |
| 9017.30.00 | - Micrometers, callipers and gauges                                                                                          | 0         | A                |
| 9017.80.00 | - Other instruments                                                                                                          | 0         | A                |
| 9017.90.00 | - Parts and accessories                                                                                                      | 0         | A                |
| 9018.11.00 | - - Electro-cardiographs                                                                                                     | 0         | A                |
| 9018.12.00 | - - Ultrasonic scanning apparatus                                                                                            | 0         | A                |
| 9018.13.00 | - - Magnetic resonance imaging apparatus                                                                                     | 0         | A                |
| 9018.14.00 | - - Scintigraphic apparatus                                                                                                  | 0         | A                |
| 9018.19.00 | - - Other                                                                                                                    | 0         | A                |
| 9018.20.00 | - Ultraviolet or infra-red ray apparatus                                                                                     | 0         | A                |
| 9018.31.10 | - - - Disposable                                                                                                             | 0         | A                |
| 9018.31.90 | - - - Other                                                                                                                  | 0         | A                |
| 9018.32.00 | - - Tubular metal needles and needles for sutures                                                                            | 0         | A                |
| 9018.39.10 | - - - Venoclysis equipment                                                                                                   | 0         | A                |
| 9018.39.90 | - - - Other                                                                                                                  | 0         | A                |
| 9018.41.00 | - - Dental drill engines, whether or not combined on a single base with other dental equipment                               | 0         | A                |
| 9018.49.00 | - - Other                                                                                                                    | 0         | A                |
| 9018.50.00 | - Other ophthalmic instruments and appliances                                                                                | 0         | A                |
| 9018.90.00 | - Other instruments and appliances                                                                                           | 0         | A                |
| 9019.10.00 | - Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus                                    | 0         | A                |
| 9019.20.00 | - Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus          | 0         | A                |
| 9020.00.00 | OTHER BREATHING APPLIANCES AND GAS MASKS, EXCLUDING PROTECTIVE MASKS HAVING NEITHER MECHANICAL PARTS NOR REPLACEABLE FILTERS | 0         | A                |
| 9021.10.00 | - Orthopaedic or fracture articles and apparatus                                                                             | 0         | A                |
| 9021.21.00 | - - Artificial teeth                                                                                                         | 0         | A                |
| 9021.29.00 | - - Other                                                                                                                    | 0         | A                |
| 9021.31.00 | - - Artificial joints                                                                                                        | 0         | A                |
| 9021.39.00 | - - Other                                                                                                                    | 0         | A                |
| 9021.40.00 | - Hearing aids, excluding parts and accessories                                                                              | 0         | A                |

| SAC Code   | Description                                                                                                                                    | Base Rate | Staging Category |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 9021.50.00 | - Pacemakers for stimulating heart muscles, excluding parts and accessories                                                                    | 0         | A                |
| 9021.90.00 | - Other                                                                                                                                        | 0         | A                |
| 9022.12.00 | - - Computed tomography apparatus                                                                                                              | 0         | A                |
| 9022.13.00 | - - Other, for dental uses                                                                                                                     | 0         | A                |
| 9022.14.00 | - - Other, for medical, surgical or veterinary uses                                                                                            | 0         | A                |
| 9022.19.00 | - - For other uses                                                                                                                             | 0         | A                |
| 9022.21.00 | - - For medical, surgical, dental or veterinary uses                                                                                           | 0         | A                |
| 9022.29.00 | - - For other uses                                                                                                                             | 0         | A                |
| 9022.30.00 | - X-ray tubes                                                                                                                                  | 0         | A                |
| 9022.90.00 | - Other, including parts and accessories                                                                                                       | 0         | A                |
| 9023.00.00 | INSTRUMENTS, APPARATUS AND MODELS, DESIGNED FOR DEMONSTRATIONAL PURPOSES (FOR EXAMPLE, IN EDUCATION OR EXHIBITIONS), UNSUITABLE FOR OTHER USES | 0         | A                |
| 9024.10.00 | - Machines and appliances for testing metals                                                                                                   | 0         | A                |
| 9024.80.00 | - Other machines and appliances                                                                                                                | 0         | A                |
| 9024.90.00 | - Parts and accessories                                                                                                                        | 0         | A                |
| 9025.11.00 | - - Liquid-filled, for direct reading                                                                                                          | 0         | A                |
| 9025.19.00 | - - Other                                                                                                                                      | 0         | A                |
| 9025.80.00 | - Other instruments                                                                                                                            | 0         | A                |
| 9025.90.00 | - Parts and accessories                                                                                                                        | 0         | A                |
| 9026.10.00 | - For measuring or checking the flow or level of liquids                                                                                       | 0         | A                |
| 9026.20.00 | - For measuring or checking pressure                                                                                                           | 0         | A                |
| 9026.80.00 | - Other instruments and appliances                                                                                                             | 0         | A                |
| 9026.90.00 | - Parts and accessories                                                                                                                        | 0         | A                |
| 9027.10.00 | - Gas or smoke analysis apparatus                                                                                                              | 0         | A                |
| 9027.20.00 | - Chromatographs and electrophoresis instruments                                                                                               | 0         | A                |
| 9027.30.00 | - Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)                                               | 0         | A                |
| 9027.50.00 | - Other instruments and apparatus using optical radiations (UV, visible, IR)                                                                   | 0         | A                |
| 9027.80.10 | - - Exposure meters                                                                                                                            | 0         | A                |
| 9027.80.90 | - - Other                                                                                                                                      | 0         | A                |
| 9027.90.10 | - - Microtomes                                                                                                                                 | 0         | A                |
| 9027.90.90 | - - Parts and accessories                                                                                                                      | 0         | A                |
| 9028.10.00 | - Gas meters                                                                                                                                   | 0         | A                |
| 9028.20.00 | - Liquid meters                                                                                                                                | 0         | A                |
| 9028.30.10 | - - Electro-magnetic induction supply meters, with 4, 5 or 6 terminals, for a current not exceeding 100 A                                      | 5         | A                |
| 9028.30.90 | - - Other                                                                                                                                      | 0         | A                |

| SAC Code   | Description                                                                                                                                                                       | Base Rate | Staging Category |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 9028.90.00 | - Parts and accessories                                                                                                                                                           | 0         | A                |
| 9029.10.00 | - Revolution counters, production counters, taximeters, mileometers, pedometers and the like                                                                                      | 0         | A                |
| 9029.20.00 | - Speed indicators and tachometers; stroboscopes                                                                                                                                  | 0         | A                |
| 9029.90.00 | - Parts and accessories                                                                                                                                                           | 0         | A                |
| 9030.10.00 | - Instruments and apparatus for measuring or detecting ionizing radiations                                                                                                        | 0         | A                |
| 9030.20.00 | - Oscilloscopes and oscillographs                                                                                                                                                 | 0         | A                |
| 9030.31.00 | - - Multimeters, without a recording device                                                                                                                                       | 0         | A                |
| 9030.32.00 | - - Multimeters, with a recording device                                                                                                                                          | 0         | A                |
| 9030.33.00 | - - Other, without a recording device                                                                                                                                             | 0         | A                |
| 9030.39.00 | - - Other, with a recording device                                                                                                                                                | 0         | A                |
| 9030.40.00 | - Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers) | 0         | A                |
| 9030.82.00 | - - For measuring or checking semiconductor wafers or devices                                                                                                                     | 0         | A                |
| 9030.84.00 | - - Other, with a recording device                                                                                                                                                | 0         | A                |
| 9030.89.00 | - - Other                                                                                                                                                                         | 0         | A                |
| 9030.90.00 | - Parts and accessories                                                                                                                                                           | 0         | A                |
| 9031.10.00 | - Machines for balancing mechanical parts                                                                                                                                         | 0         | A                |
| 9031.20.00 | - Test benches                                                                                                                                                                    | 0         | A                |
| 9031.41.00 | - - For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices                                           | 0         | A                |
| 9031.49.10 | - - - Profile projectors                                                                                                                                                          | 0         | A                |
| 9031.49.90 | - - - Other                                                                                                                                                                       | 0         | A                |
| 9031.80.00 | - Other instruments, appliances and machines                                                                                                                                      | 0         | A                |
| 9031.90.00 | - Parts and accessories                                                                                                                                                           | 0         | A                |
| 9032.10.00 | - Thermostats                                                                                                                                                                     | 0         | A                |
| 9032.20.00 | - Manostats                                                                                                                                                                       | 0         | A                |
| 9032.81.00 | - - Hydraulic or pneumatic                                                                                                                                                        | 0         | A                |
| 9032.89.00 | - - Other                                                                                                                                                                         | 0         | A                |
| 9032.90.00 | - Parts and accessories                                                                                                                                                           | 0         | A                |
| 9033.00.00 | PARTS AND ACCESSORIES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER, FOR MACHINES, APPLIANCES, INSTRUMENTS OR APPARATUS OF CHAPTER 90                                      | 0         | A                |
| 9101.11.00 | - - With mechanical display only                                                                                                                                                  | 15        | C                |
| 9101.19.10 | - - - With opto-electronic display only                                                                                                                                           | 15        | C                |
| 9101.19.90 | - - - Other                                                                                                                                                                       | 15        | C                |

| SAC Code   | Description                                                                                              | Base Rate | Staging Category |
|------------|----------------------------------------------------------------------------------------------------------|-----------|------------------|
| 9101.21.00 | - - Automatic                                                                                            | 15        | C                |
| 9101.29.00 | - - Other                                                                                                | 15        | C                |
| 9101.91.00 | - - Electrically operated                                                                                | 15        | C                |
| 9101.99.00 | - - Other                                                                                                | 15        | C                |
| 9102.11.00 | - - With mechanical display only                                                                         | 15        | C                |
| 9102.12.00 | - - With opto-electronic display only                                                                    | 15        | C                |
| 9102.19.00 | - - Other                                                                                                | 15        | C                |
| 9102.21.00 | - - Automatic                                                                                            | 15        | C                |
| 9102.29.00 | - - Other                                                                                                | 15        | C                |
| 9102.91.00 | - - Electrically operated                                                                                | 15        | C                |
| 9102.99.00 | - - Other                                                                                                | 15        | C                |
| 9103.10.00 | - Electrically operated                                                                                  | 15        | C                |
| 9103.90.00 | - Other                                                                                                  | 15        | C                |
| 9104.00.00 | INSTRUMENT PANEL CLOCKS AND CLOCKS<br>OF A SIMILAR TYPE FOR VEHICLES,<br>AIRCRAFT, SPACECRAFT OR VESSELS | 0         | A                |
| 9105.11.00 | - - Electrically operated                                                                                | 15        | C                |
| 9105.19.00 | - - Other                                                                                                | 15        | C                |
| 9105.21.00 | - - Electrically operated                                                                                | 15        | C                |
| 9105.29.00 | - - Other                                                                                                | 15        | C                |
| 9105.91.00 | - - Electrically operated                                                                                | 15        | C                |
| 9105.99.00 | - - Other                                                                                                | 15        | C                |
| 9106.10.00 | - Attendance registers; time-registers and time-<br>recorders                                            | 0         | A                |
| 9106.90.10 | - - Parking meters                                                                                       | 0         | A                |
| 9106.90.90 | - - Other                                                                                                | 0         | A                |
| 9107.00.00 | TIME SWITCHES WITH CLOCK OR WATCH<br>MOVEMENT OR WITH SYNCHRONOUS MOTOR                                  | 0         | A                |
| 9108.11.00 | - - With mechanical display only or with a device to<br>which a mechanical display can be incorporated   | 5         | C                |
| 9108.12.00 | - - With opto-electronic display only                                                                    | 5         | C                |
| 9108.19.00 | - - Other                                                                                                | 5         | C                |
| 9108.20.00 | - Automatic                                                                                              | 5         | C                |
| 9108.90.00 | - Other                                                                                                  | 5         | C                |
| 9109.10.00 | - Electrically operated                                                                                  | 5         | C                |
| 9109.90.00 | - Other                                                                                                  | 5         | C                |
| 9110.11.00 | - - Complete movements, unassembled or partly<br>assembled (movement sets)                               | 0         | A                |
| 9110.12.00 | - - Incomplete movements, assembled                                                                      | 0         | A                |
| 9110.19.00 | - - Rough movements                                                                                      | 0         | A                |
| 9110.90.00 | - Other                                                                                                  | 0         | A                |

| <b>SAC Code</b> | <b>Description</b>                                                                           | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|----------------------------------------------------------------------------------------------|------------------|-------------------------|
| 9111.10.00      | - Cases of precious metal or of metal clad with precious metal                               | 15               | C                       |
| 9111.20.00      | - Cases of base metal, whether or not gold- or silver-plated                                 | 10               | C                       |
| 9111.80.00      | - Other cases                                                                                | 10               | C                       |
| 9111.90.00      | - Parts                                                                                      | 0                | A                       |
| 9112.20.00      | - Cases and similar items                                                                    | 10               | C                       |
| 9112.90.00      | - Parts                                                                                      | 0                | A                       |
| 9113.10.00      | - Of precious metal or of metal clad with precious metal                                     | 15               | C                       |
| 9113.20.00      | - Of base metal, whether or not gold- or silver-plated                                       | 10               | C                       |
| 9113.90.00      | - Other                                                                                      | 10               | C                       |
| 9114.10.00      | - Springs, including hair-springs                                                            | 5                | C                       |
| 9114.30.00      | - Faces or dials                                                                             | 5                | C                       |
| 9114.40.00      | - Plates and bridges                                                                         | 5                | C                       |
| 9114.90.00      | - Other                                                                                      | 5                | C                       |
| 9201.10.00      | - Upright pianos                                                                             | 10               | C                       |
| 9201.20.00      | - Grand pianos                                                                               | 10               | C                       |
| 9201.90.00      | - Other                                                                                      | 10               | C                       |
| 9202.10.00      | - Played with a bow                                                                          | 10               | C                       |
| 9202.90.10      | - - Guitars                                                                                  | 15               | C                       |
| 9202.90.90      | - - Other                                                                                    | 10               | C                       |
| 9205.10.00      | - Brass-wind instruments                                                                     | 10               | E                       |
| 9205.90.10      | - - Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds  | 10               | C                       |
| 9205.90.20      | - - Accordions and similar instruments                                                       | 10               | C                       |
| 9205.90.30      | - - Mouth organs                                                                             | 10               | C                       |
| 9205.90.90      | - - Other                                                                                    | 10               | E                       |
| 9206.00.00      | PERCUSSION MUSICAL INSTRUMENTS (FOR EXAMPLE, DRUMS, XYLOPHONES, CYMBALS, CASTANETS, MARACAS) | 10               | C                       |
| 9207.10.00      | - Keyboard instruments, other than accordions                                                | 10               | A                       |
| 9207.90.00      | - Other                                                                                      | 10               | A                       |
| 9208.10.00      | - Musical boxes                                                                              | 10               | C                       |
| 9208.90.00      | - Other                                                                                      | 10               | C                       |
| 9209.30.00      | - Musical instrument strings                                                                 | 5                | C                       |
| 9209.91.00      | - - Parts and accessories for pianos                                                         | 5                | C                       |
| 9209.92.00      | - - Parts and accessories for the musical instruments of heading 92.02                       | 5                | C                       |
| 9209.94.00      | - - Parts and accessories for the musical instruments of heading 92.07                       | 5                | C                       |
| 9209.99.10      | - - - Metronomes, tuning forks and pitch pipes                                               | 5                | C                       |

| SAC Code   | Description                                                                                                 | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 9209.99.20 | - - - Mechanisms for musical boxes                                                                          | 5         | C                |
| 9209.99.30 | - - - Parts and accessories for the musical instruments of subdivision 9205.90.10                           | 5         | C                |
| 9209.99.90 | - - - Other                                                                                                 | 5         | C                |
| 9301.10.10 | - - Self-propelled                                                                                          | 15        | E                |
| 9301.10.90 | - - Other                                                                                                   | 15        | E                |
| 9301.20.00 | - Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors                 | 15        | E                |
| 9301.90.00 | - Other                                                                                                     | 15        | E                |
| 9302.00.00 | REVOLVERS AND PISTOLS, OTHER THAN THOSE OF HEADING 93.03 OR 93.04                                           | 15        | E                |
| 9303.10.00 | - Muzzle-loading firearms                                                                                   | 15        | E                |
| 9303.20.00 | - Other sporting, hunting or target-shooting shotguns, with at least one smooth barrel                      | 15        | E                |
| 9303.30.00 | - Other sporting, hunting or target-shooting rifles                                                         | 15        | E                |
| 9303.90.00 | - Other                                                                                                     | 15        | E                |
| 9304.00.00 | OTHER ARMS (FOR EXAMPLE, SPRING, AIR OR GAS GUNS AND PISTOLS, TRUNCHEONS), EXCLUDING THOSE OF HEADING 93.07 | 15        | E                |
| 9305.10.00 | - Of revolvers or pistols                                                                                   | 15        | E                |
| 9305.20.10 | - - Smooth-bore shotgun barrels                                                                             | 15        | E                |
| 9305.20.90 | - - Other                                                                                                   | 15        | E                |
| 9305.91.00 | - - Of military weapons of heading 93.01                                                                    | 15        | E                |
| 9305.99.00 | - - Other                                                                                                   | 15        | E                |
| 9306.21.00 | - - Cartridges                                                                                              | 15        | E                |
| 9306.29.00 | - - Other                                                                                                   | 15        | E                |
| 9306.30.10 | - - Cartridges for riveting pistols or similar purposes, human killer guns and parts thereof                | 15        | E                |
| 9306.30.90 | - - Other cartridges and parts thereof                                                                      | 15        | E                |
| 9306.90.00 | - Other                                                                                                     | 15        | E                |
| 9307.00.00 | SWORDS, CUTLASSES, BAYONETS, LANCES AND SIMILAR ARMS AND PARTS THEREOF AND SCABBARDS AND SHEATHS THEREFOR   | 15        | E                |
| 9401.10.00 | - Seats of the kind used for aircraft                                                                       | 15        | E                |
| 9401.20.10 | - - For Pullman type coaches                                                                                | 10        | E                |
| 9401.20.90 | - - Other                                                                                                   | 15        | E                |
| 9401.30.00 | - Swivel seats with variable height adjustment                                                              | 15        | E                |
| 9401.40.00 | - Seats other than garden seats or camping equipment, convertible into beds                                 | 15        | E                |
| 9401.51.00 | - - Of bamboo or rattan                                                                                     | 15        | E                |
| 9401.59.00 | - - Other                                                                                                   | 15        | E                |
| 9401.61.00 | - - Upholstered                                                                                             | 15        | A                |
| 9401.69.00 | - - Other                                                                                                   | 15        | E                |

| SAC Code   | Description                                                                                                                                                       | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 9401.71.00 | - - Upholstered                                                                                                                                                   | 15        | E                |
| 9401.79.00 | - - Other                                                                                                                                                         | 15        | E                |
| 9401.80.00 | - Other seats                                                                                                                                                     | 15        | X                |
| 9401.90.00 | - Parts                                                                                                                                                           | 5         | C                |
| 9402.10.00 | - Dentists', barbers' or similar chairs and parts thereof                                                                                                         | 0         | A                |
| 9402.90.10 | - - Medical or surgical furniture other than operating tables                                                                                                     | 10        | C                |
| 9402.90.20 | - - Other furniture                                                                                                                                               | 0         | A                |
| 9402.90.90 | - - Parts                                                                                                                                                         | 0         | A                |
| 9403.10.00 | - Metal furniture of the kind used in offices                                                                                                                     | 15        | A                |
| 9403.20.00 | - Other metal furniture                                                                                                                                           | 15        | A                |
| 9403.30.00 | - Wooden furniture of the kind used in offices                                                                                                                    | 15        | E                |
| 9403.40.00 | - Wooden furniture of the kind used in kitchens                                                                                                                   | 15        | E                |
| 9403.50.00 | - Wooden furniture of the kind used in bedrooms                                                                                                                   | 15        | E                |
| 9403.60.00 | - Other wooden furniture                                                                                                                                          | 15        | E                |
| 9403.70.00 | - Plastic furniture                                                                                                                                               | 15        | X                |
| 9403.81.00 | - - Of bamboo or rattan                                                                                                                                           | 15        | E                |
| 9403.89.00 | - - Other                                                                                                                                                         | 15        | A                |
| 9403.90.10 | - - Of wood                                                                                                                                                       | 15        | E                |
| 9403.90.90 | - - Other                                                                                                                                                         | 5         | A                |
| 9404.10.00 | - Mattress supports                                                                                                                                               | 15        | E                |
| 9404.21.00 | - - Of cellular rubber or plastics, whether or not covered                                                                                                        | 15        | E                |
| 9404.29.00 | - - Of other materials                                                                                                                                            | 15        | E                |
| 9404.30.00 | - Sleeping bags                                                                                                                                                   | 15        | C                |
| 9404.90.00 | - Other                                                                                                                                                           | 15        | A                |
| 9405.10.10 | - - Circular 120 V fluorescent lamps of a power of 22 W or more but not more than 32 W                                                                            | 0         | A                |
| 9405.10.20 | - - Operating with heatsink, alternate current to direct current converter and exclusively with luminaries based on light emitting diodes (LED) built inseparably | 15        | E                |
| 9405.10.90 | - - Other                                                                                                                                                         | 15        | A                |
| 9405.20.00 | - Electric table, desk, bedside or floor-standing lamps                                                                                                           | 15        | E                |
| 9405.30.00 | - Lighting sets of the kind used for Christmas trees                                                                                                              | 15        | C                |
| 9405.40.10 | - - With mercury or sodium vapour lamps                                                                                                                           | 0         | A                |
| 9405.40.20 | - - Operating with heatsink, alternate current to direct current converter and exclusively with luminaries based on light emitting diodes (LED) built inseparably | 15        | E                |
| 9405.40.90 | - - Other                                                                                                                                                         | 15        | A                |
| 9405.50.10 | - - Of base metal                                                                                                                                                 | 15        | C                |
| 9405.50.90 | - - Other                                                                                                                                                         | 15        | C                |



| SAC Code   | Description                                                                                                                                | Base Rate | Staging Category |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 9405.60.00 | - Illuminated signs, illuminated name-plates and similar articles                                                                          | 15        | E                |
| 9405.91.00 | - - Of glass                                                                                                                               | 5         | C                |
| 9405.92.10 | - - - Diffusers                                                                                                                            | 5         | C                |
| 9405.92.90 | - - - Other                                                                                                                                | 10        | C                |
| 9405.99.00 | - - Other                                                                                                                                  | 10        | C                |
| 9406.00.10 | - Living quarters, not equipped, of an area not exceeding 75 m <sup>2</sup>                                                                | 15        | E                |
| 9406.00.20 | - Greenhouses, not equipped, of an area of 1,000 m <sup>2</sup> or more                                                                    | 0         | A                |
| 9406.00.90 | - Other                                                                                                                                    | 15        | E                |
| 9503.00.10 | - Tricycles, scooters, pedal cars and other wheeled toys designed to be ridden by children; carriages and wheelchairs for dolls            | 15        | C                |
| 9503.00.21 | - - Dolls, whether or not dressed                                                                                                          | 15        | C                |
| 9503.00.22 | - - Clothing, clothing accessories, footwear and headgear                                                                                  | 15        | C                |
| 9503.00.29 | - - Parts and other accessories                                                                                                            | 5         | C                |
| 9503.00.31 | - - Electric trains, including tracks, signals and other accessories therefor                                                              | 15        | C                |
| 9503.00.32 | - - Reduced-size ('scale') model assembly kits, working or not, excluding those of subdivision 9503.00.31                                  | 15        | C                |
| 9503.00.33 | - - Constructional toys                                                                                                                    | 15        | C                |
| 9503.00.34 | - - Sets or assortments                                                                                                                    | 15        | C                |
| 9503.00.39 | - - Other                                                                                                                                  | 15        | C                |
| 9503.00.41 | - - Stuffed toys                                                                                                                           | 15        | C                |
| 9503.00.42 | - - Plastic eyes and noses of stuffed toys                                                                                                 | 0         | A                |
| 9503.00.43 | - - Other parts of stuffed toys                                                                                                            | 15        | C                |
| 9503.00.49 | - - Other                                                                                                                                  | 15        | C                |
| 9503.00.50 | - Toy musical instruments and apparatus                                                                                                    | 15        | C                |
| 9503.00.60 | - Puzzles                                                                                                                                  | 15        | C                |
| 9503.00.70 | - Other toys, put up in sets or outfits                                                                                                    | 15        | C                |
| 9503.00.80 | - Other toys and models, incorporating a motor                                                                                             | 15        | C                |
| 9503.00.90 | - Other                                                                                                                                    | 15        | C                |
| 9504.20.10 | - - Billiard tables                                                                                                                        | 15        | C                |
| 9504.20.90 | - - Other                                                                                                                                  | 10        | C                |
| 9504.30.00 | - Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than automatic bowling alley equipment | 15        | C                |
| 9504.40.00 | - Playing cards                                                                                                                            | 15        | C                |
| 9504.50.00 | - Video game consoles and machines, other than those of subheading 9504.30                                                                 | 15        | C                |
| 9504.90.00 | - Other                                                                                                                                    | 15        | C                |

| SAC Code   | Description                                                                                                    | Base Rate | Staging Category |
|------------|----------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 9505.10.00 | - Articles for Christmas festivities                                                                           | 15        | C                |
| 9505.90.00 | - Other                                                                                                        | 15        | C                |
| 9506.11.00 | - - Skis                                                                                                       | 10        | C                |
| 9506.12.00 | - - Ski fastenings                                                                                             | 10        | C                |
| 9506.19.00 | - - Other                                                                                                      | 10        | C                |
| 9506.21.00 | - - Sailboards                                                                                                 | 10        | C                |
| 9506.29.00 | - - Other                                                                                                      | 10        | C                |
| 9506.31.00 | - - Golf clubs, complete                                                                                       | 10        | C                |
| 9506.32.00 | - - Balls                                                                                                      | 10        | C                |
| 9506.39.00 | - - Other                                                                                                      | 10        | C                |
| 9506.40.10 | - - Tables                                                                                                     | 15        | C                |
| 9506.40.90 | - - Other                                                                                                      | 10        | C                |
| 9506.51.00 | - - Tennis rackets, whether or not strung                                                                      | 10        | C                |
| 9506.59.00 | - - Other                                                                                                      | 10        | C                |
| 9506.61.00 | - - Tennis balls                                                                                               | 10        | C                |
| 9506.62.00 | - - Inflatable                                                                                                 | 10        | C                |
| 9506.69.00 | - - Other                                                                                                      | 10        | C                |
| 9506.70.00 | - Ice skates and roller skates, including skating boots with skates attached                                   | 10        | C                |
| 9506.91.00 | - - Articles and equipment for general physical exercise, gymnastics or athletics                              | 10        | C                |
| 9506.99.00 | - - Other                                                                                                      | 10        | C                |
| 9507.10.00 | - Fishing rods                                                                                                 | 10        | C                |
| 9507.20.00 | - Fish-hooks, whether or not snelled                                                                           | 0         | A                |
| 9507.30.00 | - Fishing reels                                                                                                | 0         | A                |
| 9507.90.00 | - Other                                                                                                        | 10        | C                |
| 9508.10.00 | - Travelling circuses and travelling menageries                                                                | 15        | C                |
| 9508.90.00 | - Other                                                                                                        | 15        | C                |
| 9601.10.00 | - Worked ivory and articles of ivory                                                                           | 15        | C                |
| 9601.90.00 | - Other                                                                                                        | 15        | C                |
| 9602.00.10 | - Gelatine capsules for pharmaceutical purposes                                                                | 0         | A                |
| 9602.00.20 | - Moulded or carved paraffin                                                                                   | 10        | C                |
| 9602.00.90 | - Other                                                                                                        | 15        | C                |
| 9603.10.00 | - Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles | 15        | E                |
| 9603.21.00 | - - Toothbrushes, including dental-plate brushes                                                               | 15        | E                |
| 9603.29.00 | - - Other                                                                                                      | 15        | E                |
| 9603.30.00 | - Artists' brushes, writing brushes and similar brushes for the application of cosmetics                       | 5         | A                |

| SAC Code   | Description                                                                                                       | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 9603.40.00 | - Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers | 15        | C                |
| 9603.50.10 | - - Brushes constituting parts of machines or appliances                                                          | 0         | A                |
| 9603.50.20 | - - Brushes of the kind used in the bodies for the motor vehicles of heading 87.02                                | 0         | A                |
| 9603.50.90 | - - Other                                                                                                         | 5         | C                |
| 9603.90.10 | - - Brushes for eraser pencils                                                                                    | 0         | A                |
| 9603.90.20 | - - Brushes of man-made materials bound together in a head                                                        | 15        | E                |
| 9603.90.90 | - - Other                                                                                                         | 15        | E                |
| 9604.00.00 | HAND SIEVES AND HAND RIDDLES                                                                                      | 0         | A                |
| 9605.00.00 | TRAVEL SETS FOR PERSONAL TOILET, SEWING OR SHOE OR CLOTHES CLEANING                                               | 15        | C                |
| 9606.10.00 | - Press-fasteners and parts thereof                                                                               | 0         | A                |
| 9606.21.00 | - - Of plastics, not covered with textile material                                                                | 5         | A                |
| 9606.22.00 | - - Of base metal, not covered with textile material                                                              | 5         | A                |
| 9606.29.00 | - - Other                                                                                                         | 5         | A                |
| 9606.30.00 | - Button moulds and other parts of buttons; button blanks                                                         | 0         | A                |
| 9607.11.00 | - - With teeth of base metal                                                                                      | 10        | C                |
| 9607.19.00 | - - Other                                                                                                         | 15        | C                |
| 9607.20.00 | - Parts                                                                                                           | 0         | A                |
| 9608.10.00 | - Ballpoint pens                                                                                                  | 15        | E                |
| 9608.20.00 | - Felt-tipped and other porous-tipped pens and markers                                                            | 15        | E                |
| 9608.30.10 | - - For drawing with chinese ink                                                                                  | 10        | C                |
| 9608.30.90 | - - Other                                                                                                         | 10        | C                |
| 9608.40.00 | - Propelling or sliding pencils                                                                                   | 0         | A                |
| 9608.50.00 | - Sets of articles from two or more of the foregoing subheadings                                                  | 10        | C                |
| 9608.60.00 | - Refills for ballpoint pens, comprising the ballpoint and ink-reservoir                                          | 5         | A                |
| 9608.91.00 | - - Pen nibs and nib points                                                                                       | 5         | A                |
| 9608.99.10 | - - - Ballpoints for ballpoint pens                                                                               | 0         | A                |
| 9608.99.20 | - - - Bodies for ballpoint pens                                                                                   | 0         | A                |
| 9608.99.30 | - - - Tips for felt-tipped and other porous-tipped pens or markers                                                | 0         | A                |
| 9608.99.90 | - - - Other                                                                                                       | 0         | A                |
| 9609.10.10 | - - With wooden sheaths                                                                                           | 10        | E                |
| 9609.10.90 | - - Other                                                                                                         | 10        | E                |
| 9609.20.00 | - Leads for pencils or propelling or sliding pencils                                                              | 0         | A                |
| 9609.90.10 | - - Writing or drawing chalk                                                                                      | 10        | A                |

| SAC Code   | Description                                                                                                                                                                                                                         | Base Rate | Staging Category |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 9609.90.90 | - - Other                                                                                                                                                                                                                           | 10        | C                |
| 9610.00.00 | SLATES AND BOARDS, WITH WRITING OR DRAWING SURFACES, WHETHER OR NOT FRAMED                                                                                                                                                          | 15        | C                |
| 9611.00.00 | 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 | 15        | C                |
| 9612.10.10 | - - For printers for automatic data processing machines and similar printers                                                                                                                                                        | 5         | C                |
| 9612.10.90 | - - Other                                                                                                                                                                                                                           | 15        | E                |
| 9612.20.00 | - Ink-pads                                                                                                                                                                                                                          | 5         | C                |
| 9613.10.00 | - Pocket lighters, gas fuelled, non-refillable                                                                                                                                                                                      | 15        | C                |
| 9613.20.00 | - Pocket lighters, gas fuelled, refillable                                                                                                                                                                                          | 15        | C                |
| 9613.80.10 | - - Industrial, laboratory and similar lighters                                                                                                                                                                                     | 0         | A                |
| 9613.80.20 | - - Table lighters                                                                                                                                                                                                                  | 15        | C                |
| 9613.80.90 | - - Other                                                                                                                                                                                                                           | 0         | A                |
| 9613.90.00 | - Parts                                                                                                                                                                                                                             | 0         | A                |
| 9614.00.20 | - Pipes and pipe bowls                                                                                                                                                                                                              | 15        | C                |
| 9614.00.90 | - Other                                                                                                                                                                                                                             | 15        | C                |
| 9615.11.00 | - - Of hard rubber or plastics                                                                                                                                                                                                      | 15        | C                |
| 9615.19.00 | - - Other                                                                                                                                                                                                                           | 15        | E                |
| 9615.90.00 | - Other                                                                                                                                                                                                                             | 15        | C                |
| 9616.10.00 | - Scent sprays, and mounts and heads therefor                                                                                                                                                                                       | 15        | C                |
| 9616.20.00 | - Powder-puffs and pads for the application of cosmetics or toilet preparations                                                                                                                                                     | 15        | C                |
| 9617.00.00 | VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE WITH CASES; PARTS THEREOF (OTHER THAN GLASS INNERS)                                                                                                                                | 10        | C                |
| 9618.00.00 | TAILORS' DUMMIES AND SIMILAR ARTICLES; AUTOMATA AND OTHER ANIMATED DISPLAYS USED FOR SHOP WINDOW DRESSING                                                                                                                           | 15        | A                |
| 9619.00.10 | - Of plastics                                                                                                                                                                                                                       | 15        | E                |
| 9619.00.21 | - - Diapers for adults                                                                                                                                                                                                              | 0         | A                |
| 9619.00.29 | - - Other                                                                                                                                                                                                                           | 15        | E                |
| 9619.00.31 | - - Diapers for adults                                                                                                                                                                                                              | 0         | A                |
| 9619.00.39 | - - Other                                                                                                                                                                                                                           | 15        | E                |
| 9619.00.40 | - Of textile materials, knitted or crocheted                                                                                                                                                                                        | 15        | E                |
| 9619.00.90 | - - Other                                                                                                                                                                                                                           | 15        | F                |
| 9701.10.10 | - - Unframed                                                                                                                                                                                                                        | 5         | A                |

| <b>SAC Code</b> | <b>Description</b>                                                                                                                                                        | <b>Base Rate</b> | <b>Staging Category</b> |
|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------------------|
| 9701.10.20      | - - Framed                                                                                                                                                                | 10               | A                       |
| 9701.90.10      | - - Unframed                                                                                                                                                              | 5                | A                       |
| 9701.90.20      | - - Framed                                                                                                                                                                | 10               | A                       |
| 9702.00.00      | ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS                                                                                                                               | 10               | A                       |
| 9703.00.00      | ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL                                                                                                                         | 10               | A                       |
| 9704.00.00      | POSTAGE OR REVENUE STAMPS, STAMP-POSTMARKS, FIRST-DAY COVERS, POSTAL STATIONERY (STAMPED PAPER), AND THE LIKE, USED OR UNUSED, OTHER THAN THOSE OF HEADING 49.07          | 5                | A                       |
| 9705.00.00      | COLLECTIONS AND COLLECTORS' PIECES OF ZOOLOGICAL, BOTANICAL, MINERALOGICAL, ANATOMICAL, HISTORICAL, ARCHAEOLOGICAL, PALAEONTOLOGICAL, ETHNOGRAPHIC OR NUMISMATIC INTEREST | 5                | A                       |
| 9706.00.00      | ANTIQUES OF AN AGE EXCEEDING ONE HUNDRED YEARS                                                                                                                            | 10               | A                       |