

**TARIFF ELIMINATION SCHEDULE OF PERU**  
**FOR GOODS ORIGINATING IN THE EUROPEAN UNION**

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
0101101000	PURE-BRED BREEDING HORSES, LIVE	0	0			
0101102000	PURE-BRED BREEDING ASSES, LIVE	0	0			
0101901100	RACEHORSES, LIVE	9	0			
0101901900	OTHER HORSES, LIVE	9	0			
0101909000	OTHER ASSES, MULES AND HINNIES, LIVE	0	0			
0102100000	PURE-BRED BREEDING BOVINE ANIMALS, LIVE	0	0			
0102901000	BOVINE ANIMALS FOR BULLFIGHTING, LIVE	9	0			
0102909000	OTHER BOVINE ANIMALS, LIVE	0	0			
0103100000	PURE-BRED BREEDING SWINE, LIVE	0	0			
0103910000	OTHER SWINE WEIGHING LESS THAN 50 KG, LIVE	0	0			
0103920000	OTHER SWINE WEIGHING 50 KG OR MORE, LIVE	0	0			
0104101000	PURE-BRED BREEDING SHEEP, LIVE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
0104109000	OTHER SHEEP, LIVE	0	0			
0104201000	PURE-BRED BREEDING GOATS, LIVE	0	0			
0104209000	OTHER GOATS, LIVE	0	0			
0105110000	FOWLS OF THE SPECIES GALLUS DOMESTICUS WEIGHING NOT MORE THAN 185 G, LIVE	0	0			
0105120000	TURKEYS WEIGHING NOT MORE THAN 185 G, LIVE	0	0			
0105190000	DUCKS, GEESE AND GUINEA FOWL WEIGHING NOT MORE THAN 185 G, LIVE	0	0			
0105940000	FOWLS OF THE SPECIES GALLUS DOMESTICUS WEIGHING MORE THAN 185 G, LIVE	0	0			
0105990000	DUCKS, GEESE, TURKEYS AND GUINEA FOWL WEIGHING MORE THAN 185 G, LIVE	9	0			
0106110000	PRIMATES, LIVE	9	0			
0106120000	WHALES, DOLPHINS AND PORPOISES (MAMMALS OF THE ORDER CETACEA); MANATEES AND DUGONGS (MAMMALS OF THE ORDER SIRENIA), LIVE	9	0			
0106191100	LLAMAS (LAMA GLAMA), INCLUDING GUANACOS, LIVE	9	0			
0106191200	ALPACAS (LAMA PACUS), LIVE	9	0			
0106191900	OTHER SOUTH AMERICAN CAMELLIAS, LIVE	9	0			
0106199000	OTHER MAMMALS, LIVE	9	0			
0106200000	REPTILES (INCLUDING SNAKES AND TURTLES), LIVE	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
0106310000	BIRDS OF PREY, LIVE	9	0			
0106320000	PSITTACIFORMES (INCLUDING PARROTS, PARAKEETS, MACAWS AND COCKATOOS), LIVE	9	0			
0106390000	OTHER BIRDS, LIVE	9	0			
0106901000	INSECTS, LIVE	9	0			
0106909000	OTHER ANIMALS, LIVE	9	0			
0201100000	MEAT OF BOVINE ANIMALS AS CARCASSES AND HALF-CARCASSES, FRESH OR CHILLED	20	BF			
0201200000	OTHER CUTS, WITH BONE IN, OF MEAT OF BOVINE ANIMALS, FRESH OR CHILLED	20	BF			
0201300010	"FINE CUTS" OF MEAT OF BOVINE ANIMALS, BONELESS, FRESH OR CHILLED	20	BF			
0201300090	OTHER MEAT OF BOVINE ANIMALS, BONELESS, FRESH OR CHILLED	20	BF			
0202100000	MEAT OF BOVINE ANIMALS AS CARCASSES AND HALF-CARCASSES, FROZEN	20	BF			
0202200000	OTHER CUTS, WITH BONE IN, OF MEAT OF BOVINE ANIMALS, FROZEN	20	BF			
0202300010	"FINE CUTS" OF MEAT OF BOVINE ANIMALS, BONELESS, FROZEN	20	BF			
0202300090	OTHER MEAT OF BOVINE ANIMALS, BONELESS, FROZEN	20	BF			
0203110000	MEAT OF SWINE AS CARCASSES AND HALF-CARCASSES, FRESH OR CHILLED	17	PK		SEA	
0203120000	HAMS, SHOULDERS AND CUTS THEREOF, FROM SWINE, WITH BONE IN, FRESH OR CHILLED	17	PK		SEA	
0203190000	OTHER MEAT OF SWINE, FRESH OR CHILLED	17	PK		SEA	

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
0203210000	MEAT OF SWINE AS CARCASSES AND HALF-CARCASSES, FROZEN	17	PK		SEA	
0203220000	HAMS, SHOULDERS AND CUTS THEREOF, FROM SWINE, WITH BONE IN, FROZEN	17	PK		SEA	
0203290000	OTHER MEAT OF SWINE, FROZEN	17	PK		SEA	
0204100000	MEAT OF LAMB AS CARCASSES AND HALF-CARCASSES, FRESH OR CHILLED	17	10			
0204210000	MEAT OF SHEEP AS CARCASSES AND HALF-CARCASSES, FRESH OR CHILLED	17	10			
0204220000	OTHER CUTS, WITH BONE IN, OF SHEEP, FRESH OR CHILLED	17	10			
0204230000	MEAT OF SHEEP, BONELESS, FRESH OR CHILLED	17	10			
0204300000	MEAT OF LAMB AS CARCASSES AND HALF-CARCASSES, FROZEN	17	10			
0204410000	MEAT OF SHEEP AS CARCASSES AND HALF-CARCASSES, FROZEN	17	10			
0204420000	OTHER CUTS, WITH BONE IN, OF SHEEP, FROZEN	17	10			
0204430000	MEAT OF SHEEP, BONELESS, FROZEN	17	10			
0204500000	MEAT OF GOATS, FRESH, CHILLED OR FROZEN	17	5			
0205000000	MEAT OF HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN	9	5			
0206100000	EDIBLE OFFAL OF BOVINE ANIMALS, FRESH OR CHILLED	9	BF			
0206210000	TONGUES OF BOVINE ANIMALS, FROZEN	9	10			
0206220000	LIVERS OF BOVINE ANIMALS, FROZEN	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
0206290000	OTHER EDIBLE OFFAL OF BOVINE ANIMALS, FROZEN	9	BF			
0206300000	EDIBLE OFFAL OF SWINE, FRESH OR CHILLED	9	5			
0206410000	LIVERS OF SWINE, FROZEN	9	5			
0206490000	OTHER EDIBLE OFFAL OF SWINE, FROZEN	9	5			
0206800000	EDIBLE OFFAL OF SHEEP, GOATS, HORSES, ASSES, MULES OR HINNIES, FRESH OR CHILLED	9	5			
0206900000	EDIBLE OFFAL OF SHEEP, GOATS, HORSES, ASSES, MULES OR HINNIES, FROZEN	9	5			
0207110000	MEAT OF FOWLS OF THE SPECIES GALLUS DOMESTICUS, FRESH OR CHILLED, NOT CUT INTO PIECES	17	PY			
0207120000	MEAT OF FOWLS OF THE SPECIES GALLUS DOMESTICUS, FROZEN, NOT CUT INTO PIECES	17	PY			
0207130011	HINDQUARTERS, INCLUDING CUTS THEREOF, OF FOWLS OF THE SPECIES GALLUS DOMESTICUS, FRESH OR CHILLED, WITH BONE IN	17	PY			
0207130012	HINDQUARTERS, INCLUDING CUTS THEREOF, OF FOWLS OF THE SPECIES GALLUS DOMESTICUS, FRESH OR CHILLED, BONELESS	17	PY			
0207130090	OTHER CUTS AND OFFAL OF FOWLS OF THE SPECIES GALLUS DOMESTICUS, FRESH OR CHILLED	17	PY			
0207140010	MECHANICALLY BONED MEAT, INCLUDING CUTS THEREOF, OF FOWLS OF THE SPECIES GALLUS DOMESTICUS, FROZEN	17	PY			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
0207140021	HINDQUARTERS, INCLUDING CUTS THEREOF, OF FOWLS OF THE SPECIES GALLUS DOMESTICUS, FROZEN, WITH BONE IN	17	PY			
0207140022	HINDQUARTERS, INCLUDING CUTS THEREOF, OF FOWLS OF THE SPECIES GALLUS DOMESTICUS, FROZEN, BONELESS	17	PY			
0207140090	OTHER CUTS AND OFFAL OF FOWLS OF THE SPECIES GALLUS DOMESTICUS, FROZEN	17	PY			
0207240000	MEAT OF TURKEYS, FRESH OR CHILLED, NOT CUT INTO PIECES	17	PY			
0207250000	MEAT OF TURKEYS, FROZEN, NOT CUT INTO PIECES	17	PY			
0207260000	CUTS AND OFFAL OF TURKEYS, FRESH OR CHILLED	17	PY			
0207270000	CUTS AND OFFAL OF TURKEYS, FROZEN	17	PY			
0207320000	MEAT OF DUCKS, GEESE OR GUINEA FOWL, FRESH OR CHILLED, NOT CUT INTO PIECES	17	PY			
0207330000	MEAT OF DUCKS, GEESE OR GUINEA FOWL, FROZEN, NOT CUT INTO PIECES	17	PY			
0207340000	FATTY LIVERS OF DUCKS, GEESE OR GUINEA FOWL, FRESH OR CHILLED	17	PY			
0207350000	OTHER EDIBLE OFFAL OF DUCKS, GEESE OR GUINEA FOWL, FRESH OR CHILLED	17	PY			
0207360000	MEAT AND EDIBLE OFFAL OF TURKEYS, GEESE OR GUINEA FOWL, FROZEN	17	PY			
0208100000	MEAT AND EDIBLE OFFAL OF RABBIT OR HARE, FRESH, CHILLED OR FROZEN	17	0			
0208300000	MEAT AND EDIBLE OFFAL OF PRIMATES, FRESH, CHILLED OR FROZEN	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
0208400000	MEAT AND EDIBLE OFFAL OF WHALES, DOLPHINS AND PORPOISES (MAMMALS OF THE ORDER CETACEA); OF MANATEES AND DUGONGS (MAMMALS OF THE ORDER SIRENIA), FRESH, CHILLED OR FROZEN	17	0			
0208500000	MEAT AND EDIBLE OFFAL OF REPTILES (INCLUDING SNAKES AND TURTLES), FRESH, CHILLED OR FROZEN	17	0			
0208900000	OTHER MEAT AND EDIBLE OFFAL, FRESH, CHILLED OR FROZEN	17	0			
0209001000	SWINE FAT FREE OF LEAN MEAT, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED	17	5			
0209009000	SWINE OR POULTRY FAT, NOT RENDERED OR OTHERWISE EXTRACTED, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED	17	5			
0210110000	HAMS, SHOULDERS AND CUTS THEREOF, WITH BONE IN, FROM SWINE	17	5			
0210120000	SWINE BELLIES (STREAKY) AND CUTS THEREOF	17	5			
0210190000	OTHER MEAT AND EDIBLE OFFAL FROM SWINE, SALTED, IN BRINE, DRIED OR SMOKED	17	5			
0210200000	MEAT OF BOVINE ANIMALS, SALTED, IN BRINE, DRIED OR SMOKED	20	BF			
0210910000	MEAT AND EDIBLE OFFAL OF PRIMATES, SALTED, IN BRINE, DRIED OR SMOKED, INCLUDING EDIBLE FLOURS AND MEALS OF MEAT OR OFFAL	17	0			
0210920000	MEAT AND EDIBLE OFFAL OF WHALES, DOLPHINS AND PORPOISES (MAMMALS OF THE ORDER CETACEA); OF MANATEES AND DUGONGS (MAMMALS OF THE ORDER SIRENIA), SALTED, IN BRINE, DRIED OR SMOKED, INCLUDING EDIBLE FLOURS AND MEALS OF MEAT OR OFFAL	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
0210930000	MEAT AND EDIBLE OFFAL OF REPTILES, INCLUDING SNAKES AND TURTLES, SALTED, IN BRINE, DRIED OR SMOKED, INCLUDING EDIBLE FLOURS AND MEALS OF MEAT OR OFFAL	17	0			
0210991000	OTHER EDIBLE FLOURS AND MEALS OF MEAT OR OFFAL	20	PY			
0210999000	OTHER MEAT AND EDIBLE OFFAL, SALTED, IN BRINE, DRIED OR SMOKED, INCLUDING EDIBLE FLOURS AND MEALS OF MEAT OR OFFAL	20	PY			
0301100000	ORNAMENTAL FISH, LIVE	9	0			
0301911000	TROUT (SALMO TRUTTA, ONCORHYNCHUS MYKISS, ONCORHYNCHUS CLARKI, ONCORHYNCHUS AGUABONITA, ONCORHYNCHUS GILAE, ONCORHYNCHUS APACHE Y ONCORHYNCHUS CHRYSOGASTER), LIVE, FOR BREEDING OR AQUACULTURE	9	0			
0301919000	OTHER TROUT (SALMO TRUTTA, ONCORHYNCHUS MYKISS, ONCORHYNCHUS CLARKI, ONCORHYNCHUS AGUABONITA, ONCORHYNCHUS GILAE, ONCORHYNCHUS APACHE Y ONCORHYNCHUS CHRYSOGASTER), LIVE	9	0			
0301920000	EELS (ANGUILLA SPP), LIVE	9	0			
0301930000	CARP, LIVE	9	0			
0301940000	BLUEFIN TUNA (THUNNUS THYNNUS), LIVE	9	0			
0301950000	SOUTHERN BLUEFIN TUNA (THUNNUS MACCOYII), LIVE	9	0			
0301991000	FISH FOR BREEDING OR AQUACULTURE, LIVE	9	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
0301999000	OTHER FISH, LIVE	9	0			
0302110000	TROUT (SALMO TRUTTA, ONCORHYNCHUS MYKISS, ONCORHYNCHUS CLARKI, ONCORHYNCHUS AGUABONITA, ONCORHYNCHUS GILAE, ONCORHYNCHUS APACHE Y ONCORHYNCHUS CHRYSOGASTER), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302120000	PACIFIC SALMON (ONCORHYNCHUS NERKA, ONCORHYNCHUS GORBUSCHA, ONCORHYNCHUS KETA, ONCORHYNCHUS TSCHAWYTSCHA, ONCORHYNCHUS KISUTCH, ONCORHYNCHUS MASOU AND ONCORHYNCHUS RHODURUS), ATLANTIC SALMON (SALMO SALAR) AND SALMON, FRESH OR CHILLED	9	0			
0302190000	OTHER SALMONIDAE, FRESH OR CHILLED, EXCLUDING LIVERS AND ROES	9	0			
0302210000	HALIBUT (REINHARDTIUS HIPPOGLOSSOIDES, HIPPOGLOSSUS HIPPOGLOSSUS, HIPPOGLOSSUS STENOLEPIS), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302220000	PLAICE (PLEURONECTES PLATESSA), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302230000	SOLE (SOLEA SPP), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302290000	OTHER FLAT FISH (PLEURONECTIDAE, BOTHIDAE, CYNOGLOSSIDAE, SOLEIDAE, SCOPHTHALMIDAE AND CITHARIDAE), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302310000	ALBACORE OR LONG-FINNED TUNA (THUNNUS ALALUNGA), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
0302320000	YELLOWFIN TUNA (THUNNUS ALBACARES), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302330000	SKIPJACK OR STRIPE-BELLIED BONITO, FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302340000	BIGEYE TUNA (THUNNUS OBESUS), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302350000	BLUEFIN TUNA (THUNNUS THYNNUS), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302360000	SOUTHERN BLUEFIN TUNA (THUNNUS MACCOYII), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302390000	OTHER TUNA (OF THE THUNNUS GENUS), SKIPJACK OR STRIPE-BELLIED BONITO (EUTHYNNUS [KATSUWONUS] PELAMIS), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302400000	HERRING (CLUPEA HARENGUS, CLUPEA PALLASII), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302500000	COD (GADUS MORHUA, GADUS OGAC, GADUS MACROCEPHALUS), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302610000	SARDINES (SARDINA PILCHARDUS, SARDINOPS SPP), SARDINELLA (SARDINELLA SPP), BRISLING OR SPRATS (SPRATTUS SPRATTUS), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
0302620000	HADDOCK (MELANOGRAMMUS AEGLEFINUS), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302630000	COALFISH (POLLACHIUS VIRENS), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302640000	MACKEREL (SCOMBER SCOMBRUS, SCOMBER AUSTRALASICUS, SCOMBER JAPONICUS), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302650000	DOGFISH AND OTHER SHARKS, FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302660000	EEL (ANGUILLA SPP), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302670000	SWORDFISH (XIPHIAS GLADIUS), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302680000	TOOTHFISH (DISSOSTICHUS SPP), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302690000	OTHER FISH, FRESH OR CHILLED, EXCLUDING FILLETS AND OTHER FISHMEAT INCLUDED UNDER HEADING 0304, LIVERS AND ROES	9	0			
0302700000	LIVERS AND ROES, FRESH OR CHILLED	9	0			
0303110000	RED SALMON (ONCORHYNCHUS NERKA), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303190000	PACIFIC SALMON (ONCORHYNCHUS GORBUSCHA, ONCORHYNCHUS KETA, ONCORHYNCHUS TSCHAWYTSCHA, ONCORHYNCHUS KISUTCH, ONCORHYNCHUS MASOU Y ONCORHYNCHUS RHODURUS), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
0303210000	TROUT (SALMO TRUTTA, ONCORHYNCHUS MYKISS, ONCORHYNCHUS CLARKI, ONCORHYNCHUS AGUABONITA, ONCORHYNCHUS GILAE, ONCORHYNCHUS APACHE Y ONCORHYNCHUS CHRYSOGASTER), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303220000	ATLANTIC SALMON (SALMO SALAR) AND DANUBE SALMON (HUCHO HUCHO), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303290000	OTHER SALMON, FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303310000	HALIBUT (REINHARDTIUS HIPPOGLOSSOIDES, HIPPOGLOSSUS HIPPOGLOSSUS, HIPPOGLOSSUS STENOLEPIS), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303320000	PLAICE (PLEURONECTES PLATESSA), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303330000	SOLE (SOLEA SPP), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303390000	OTHER FLAT FISH (PLEURONECTIDAE, BOTHIDAE, CYNOGLOSSIDAE, SOLEIDAE, SCOPHTHALMIDAE AND CITHARIDAE), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303410000	ALBACORE OR LONG-FINNED TUNA (THUNNUS ALALUNGA), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303420000	YELLOWFIN TUNA (THUNNUS ALBACARES), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303430000	SKIPJACK OR STRIPE-BELLIED BONITO, FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303440000	BIGEYE TUNA (THUNNUS OBESUS), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
0303450000	BLUEFIN TUNA (THUNNUS THYNNUS), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303460000	SOUTHERN BLUEFIN TUNA (THUNNUS MACCOYII), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303490000	OTHER TUNA (OF THE THUNNUS GENUS), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303510000	HERRING (CLUPEA HARENGUS, CLUPEA PALLASII), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303520000	COD (GADUS MORHUA, GADUS OGAC, GADUS MACROCEPHALUS), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303610000	SWORDFISH (XIPHIAS GLADIUS), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303620000	TOOTHFISH (DISSOSTICHUS SPP), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303710010	SARDINES (SARDINA PILCHARDUS, SARDINOPS SPP), SARDINELLA (SARDINELLA SPP), BRISLING OR SPRATS (SPRATTUS SPRATTUS), FROZEN , WITHOUT HEADS AND GUTTED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303710090	OTHER SARDINES (SARDINA PILCHARDUS, SARDINOPS SPP), SARDINELLA (SARDINELLA SPP) AND SPRATS (SPRATTUS SPRATTUS), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303720000	HADDOCK (MELANOGRAMMUS AEGLEFINUS), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303730000	COALFISH (POLLACHIUS VIRENS), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
0303740000	MACKEREL (SCOMBER SCOMBRUS, SCOMBER AUSTRALASICUS, SCOMBER JAPONICUS), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303750000	DOGFISH AND OTHER SHARKS, FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303760000	EEL (ANGUILLA SPP), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303770000	SEA BASS (DICENTRARCHUS LABRAX, DICENTRARCHUS PUNCTATUS), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303780000	HAKE (MERLUCCIIUS SPP, UROPHYCIS SPP), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303790000	OTHER FISH, FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303800000	LIVERS AND ROES, FROZEN	9	0			
0304110000	FILLETS AND OTHER MEAT (WHETHER OR NOT MINCED), FRESH OR CHILLED, OF SWORDFISH (XIPHIAS GLADIUS)	9	0			
0304120000	FILLETS AND OTHER MEAT (WHETHER OR NOT MINCED), FRESH OR CHILLED, OF TOOTHFISH (DISSOSTICHUS SPP)	9	0			
0304190000	FILLETS AND OTHER MEAT (WHETHER OR NOT MINCED), FRESH OR CHILLED, OF OTHER FISH	9	0			
0304210000	FILLETS OF SWORDFISH (XIPHIAS GLADIUS), FROZEN	9	0			
0304220000	FILLETS OF TOOTHFISH (DISSOSTICHUS SPP), FROZEN	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
0304291010	FILLETS OF HAKE (MERLUCCIOUS SPP, UROPHYCIS SPP), FROZEN, IN BLOCKS, SKINNED, NOT BONED	9	0			
0304291020	FILLETS OF HAKE (MERLUCCIOUS SPP, UROPHYCIS SPP), FROZEN, IN BLOCKS, SKINNED AND BONED	9	0			
0304291030	FILLETS OF HAKE (MERLUCCIOUS SPP, UROPHYCIS SPP, FROZEN, IN BLOCKS, MINCED	9	0			
0304291040	FILLETS OF HAKE (MERLUCCIOUS SPP, UROPHYCIS SPP), FROZEN, IN PORTIONS, SKINNED, NOT BONED	9	0			
0304291050	INTERLEAVED FILLETS OF HAKE (MERLUCCIOUS SPP, UROPHYCIS SPP), FROZEN, SKINNED, NOT BONED	9	0			
0304291060	INTERLEAVED FILLETS OF HAKE (MERLUCCIOUS SPP, UROPHYCIS SPP), FROZEN , SKINNED AND BONED	9	0			
0304291090	OTHER FILLETS OF HAKE (MERLUCCIOUS SPP, UROPHYCIS SPP), FROZEN	9	0			
0304299000	OTHER FISH FILLETS, FROZEN	9	0			
0304910000	OTHER MEAT (WHETHER OR NOT MINCED) OF SWORDFISH (XIPHIAS GLADIUS), FROZEN, EXCLUDING FILLETS	9	0			
0304920000	OTHER MEAT (WHETHER OR NOT MINCED) OF TOOTHFISH (DISSOSTICHUS SPP), FROZEN, EXCLUDING FILLETS	9	0			
0304990000	OTHER FISH MEAT (WHETHER OR NOT MINCED), FROZEN , EXCLUDING FILLETS	9	0			
0305100000	FLOURS, MEALS AND PELLETS OF FISH, FIT FOR HUMAN CONSUMPTION	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
0305200000	LIVERS AND ROES OF FISH, DRIED, SMOKED, SALTED OR IN BRINE	9	0			
0305301000	FILLETS OF COD (GADUS MORHUA, GADUS OGAC, GADUS MACROCEPHALUS), DRIED, SALTED OR IN BRINE, BUT NOT SMOKED	9	0			
0305309000	OTHER FISH FILLETS, DRIED, SALTED OR IN BRINE, BUT NOT SMOKED	9	0			
0305410000	PACIFIC SALMON (ONCORHYNCHUS NERKA, ONCORHYNCHUS GORBUSCHA, ONCORHYNCHUS KETA, ONCORHYNCHUS TSCHAWYTSCHA, ONCORHYNCHUS KISUTCH, ONCORHYNCHUS MASOU AND ONCORHYNCHUS RHODURUS), ATLANTIC SALMON (SALMO SALAR) AND DANUBE SALMON, HUCHO	9	0			
0305420000	HERRING (CLUPEA HARENGUS, CLUPEA PALLASII), SMOKED, INCLUDING FILLETS	9	0			
0305490000	OTHER FISH, SMOKED, INCLUDING FILLETS	9	0			
0305510000	COD (GADUS MORHUA, GADUS OGAC, GADUS MACROCEPHALUS), DRIED, INCLUDING SALTED, BUT NOT SMOKED	9	0			
0305591000	SHARKS' FINS, DRIED, INCLUDING SALTED, BUT NOT SMOKED	9	0			
0305592000	HAKE (MERLUCCIIUS SPP, UROPHYCIS SPP), DRIED, INCLUDING SALTED, BUT NOT SMOKED	9	0			
0305599000	OTHER FISH, DRIED, INCLUDING SALTED, BUT NOT SMOKED	9	0			
0305610000	HERRING (CLUPEA HARENGUS, CLUPEA PALLASII), SALTED BUT NOT DRIED OR SMOKED, AND FISH IN BRINE	9	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
0305620000	COD (GADUS MORHUA, GADUS OGAC, GADUS MACROCEPHALUS), SALTED BUT NOT DRIED OR SMOKED, AND FISH IN BRINE	9	0			
0305630000	ANCHOVIES (ENGRAULIS SPP), SALTED BUT NOT DRIED OR SMOKED, AND FISH IN BRINE	9	0			
0305690000	OTHER FISH, SALTED BUT NOT DRIED OR SMOKED, AND FISH IN BRINE	9	0			
0306110000	ROCK LOBSTER AND OTHER SEA CRAWFISH (PALINURUS SPP, PANULIRUS SPP, JASUS SPP), FROZEN	9	0			
0306120000	LOBSTER (HOMARUS SPP), FROZEN	9	0			
0306131100	WHOLE PRAWNS (PENAEUS SPP), FROZEN	9	0			
0306131200	TAILS OF PRAWNS (PENAEUS SPP), SHELLED, FROZEN	9	0			
0306131300	TAILS OF PRAWNS (PENAEUS SPP), NOT SHELLED, NOT COOKED BY STEAMING OR BOILING IN WATER, FROZEN	9	0			
0306131400	TAILS OF PRAWNS (PENAEUS SPP), NOT SHELLED, BUT COOKED BY STEAMING OR BOILING IN WATER, FROZEN	9	0			
0306131900	OTHER WHOLE PRAWNS (PENAEUS SPP), FROZEN	9	0			
0306139100	SHRIMPS, FROZEN	9	0			
0306139900	OTHER NATANTIAN DECAPODS, FROZEN	9	0			
0306140000	CRABS, FROZEN	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
0306190000	OTHER PRODUCTS, FROZEN, INCLUDING FLOURS, MEALS AND PELLETS, OF CRUSTACEANS, FIT FOR HUMAN CONSUMPTION	9	0			
0306210000	ROCK LOBSTER AND OTHER SEA CRAWFISH (PALINURUS SPP, PANULIRUS SPP, JASUS SPP), NOT FROZEN	9	0			
0306220000	LOBSTER (HOMARUS SPP), NOT FROZEN	9	0			
0306231100	PRAWNS (PENAEUS SPP), FOR BREEDING OR AQUACULTURE	9	0			
0306231910	PRAWNS (PENAEUS SPP), FRESH OR CHILLED	9	0			
0306231990	OTHER PRAWNS (PENAEUS SPP), NOT FROZEN	9	0			
0306239100	SHRIMPS AND OTHER NATANTIAN DECAPODS, FOR BREEDING OR AQUACULTURE	9	0			
0306239900	SHRIMPS AND OTHER NATANTIAN DECAPODS, NOT FROZEN	9	0			
0306240000	CRABS, NOT FROZEN	9	0			
0306291000	FLOURS, MEALS AND PELLETS OF CRUSTACEANS, FIT FOR HUMAN CONSUMPTION	9	0			
0306299000	OTHER CRUSTACEANS, NOT FROZEN	9	0			
0307100000	OYSTERS, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE	9	0			
0307211000	SCALLOPS, LIVE, FRESH OR CHILLED	9	0			
0307219000	QUEEN SCALLOPS AND OTHER MOLLUSCS OF THE PECTEN, CHLAMYS OR PLACOPECTEN GENERA, LIVE, FRESH OR CHILLED	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
0307291000	SCALLOPS FROZEN, DRIED, SALTED OR IN BRINE	9	0			
0307299000	QUEEN SCALLOPS AND OTHER MOLLUSCS OF THE PECTEN, CHLAMYS OR PLACOPECTEN GENERA, DRIED, SALTED OR IN BRINE	9	0			
0307310000	MUSSELS (MYTILUS SPP, PERNA SPP), LIVE, FRESH OR CHILLED	9	0			
0307390000	MUSSELS (MYTILUS SPP, PERNA SPP), FROZEN, DRIED, SALTED OR IN BRINE	9	0			
0307410000	CUTTLE FISH (SEPIA OFFICINALIS, ROSSIA MACROSOMA, SEPIOLA SPP) AND SQUID (OMMASTREPHES SPP, LOLIGO SPP, NOTOTODARUS SPP, SEPIOTEUTHIS SPP), LIVE, FRESH OR CHILLED	9	0			
0307490000	CUTTLE FISH (SEPIA OFFICINALIS, ROSSIA MACROSOMA, SEPIOLA SPP) AND SQUID (OMMASTREPHES SPP, LOLIGO SPP, NOTOTODARUS SPP, SEPIOTEUTHIS SPP), FROZEN, DRIED, SALTED OR IN BRINE	9	0			
0307510000	OCTOPUS (OCTOPUS SPP), LIVE, FRESH OR CHILLED	9	0			
0307590000	OCTOPUS (OCTOPUS SPP), FROZEN, DRIED, SALTED OR IN BRINE	9	0			
0307600000	SNAILS, OTHER THAN SEA SNAILS, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE	9	0			
0307911000	SEA URCHINS, LIVE, FRESH OR CHILLED	9	0			
0307919000	OTHER AQUATIC INVERTEBRATES, LIVE, FRESH OR CHILLED	9	0			
0307992000	LOCOS (CONCHOLEPAS CONCHOLEPAS), FROZEN, DRIED, SALTED OR IN BRINE	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
0307993000	SEA CUCUMBERS (ISOSTICHOPUS FUSCUS), FROZEN, DRIED, SALTED OR IN BRINE	9	0			
0307994000	SEA SNAILS, FROZEN, DRIED, SALTED OR IN BRINE	9	0			
0307995000	LIMPETS, FROZEN, DRIED, SALTED OR IN BRINE	9	0			
0307999010	CLAMS, FROZEN, DRIED, SALTED OR IN BRINE	9	0			
0307999090	OTHER PRODUCTS, INCLUDING FLOURS, MEALS AND PELLETS OF INVERTEBRATES, EXCLUDING CRUSTACEANS, FIT FOR HUMAN CONSUMPTION	9	0			
0401100000	MILK AND CREAM, NOT CONCENTRATED NOR CONTAINING ADDED SUGAR OR OTHER SWEETENER, HAVING A FAT CONTENT NOT EXCEEDING 1 % BY WEIGHT	9	15			*
0401200000	MILK AND CREAM, NOT CONCENTRATED NOR CONTAINING ADDED SUGAR OR OTHER SWEETENER, HAVING A FAT CONTENT EXCEEDING 1 % BUT NOT EXCEEDING 6 % BY WEIGHT	9	15			*
0401300000	MILK AND CREAM, NOT CONCENTRATED NOR CONTAINING ADDED SUGAR OR OTHER SWEETENER, HAVING A FAT CONTENT EXCEEDING 6 % BY WEIGHT	17	15			
0402101000	MILK AND CREAM, IN POWDER, GRANULES OR OTHER SOLID FORMS, HAVING A FAT CONTENT NOT EXCEEDING 1,5 % BY WEIGHT, CONTAINING ADDED SUGAR OR OTHER SWEETENER, IN CONTAINERS WITH A NET CONTENT NOT EXCEEDING 2,5 KG	9	MP		SEA	**
0402109000	MILK AND CREAM, IN POWDER, GRANULES OR OTHER SOLID FORMS, HAVING A FAT CONTENT NOT EXCEEDING 1,5 % BY WEIGHT, CONTAINING ADDED SUGAR OR OTHER SWEETENER, IN CONTAINERS WITH A NET CONTENT EXCEEDING 2,5 KG	9	MP		SEA	**

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
0402211100	MILK AND CREAM, IN POWDER, GRANULES OR OTHER SOLID FORMS, HAVING A FAT CONTENT OF 26 % OR MORE BY WEIGHT ON THE DRY PRODUCT WITHOUT ADDED SUGAR OR OTHER SWEETENER, IN CONTAINERS WITH A NET CONTENT NOT EXCEEDING 2,5 KG	9	MP		SEA	**
0402211900	MILK AND CREAM, IN POWDER, GRANULES OR OTHER SOLID FORMS, HAVING A FAT CONTENT OF 26 % OR MORE BY WEIGHT ON THE DRY PRODUCT WITHOUT ADDED SUGAR OR OTHER SWEETENER, IN CONTAINERS WITH A NET CONTENT EXCEEDING 2,5 KG	9	MP		SEA	**
0402219100	MILK AND CREAM, IN POWDER, GRANULES OR OTHER SOLID FORMS, HAVING A FAT CONTENT EXCEEDING 1,5 % BUT NO MORE THAN 26 % BY WEIGHT ON THE DRY PRODUCT WITHOUT ADDED SUGAR OR OTHER SWEETENER, IN CONTAINERS WITH A NET CONTENT NOT EXCEEDING 2,5 KG	9	MP		SEA	**
0402219900	MILK AND CREAM, IN POWDER, GRANULES OR OTHER SOLID FORMS, HAVING A FAT CONTENT EXCEEDING 1,5 % BUT NO MORE THAN 26 % BY WEIGHT ON THE DRY PRODUCT WITHOUT ADDED SUGAR OR OTHER SWEETENER, IN CONTAINERS WITH A NET CONTENT EXCEEDING 2,5 KG	9	MP		SEA	**
0402291100	MILK AND CREAM, IN POWDER, GRANULES OR OTHER SOLID FORMS, HAVING A FAT CONTENT OF 26 % OR MORE BY WEIGHT ON THE DRY PRODUCT WITH ADDED SUGAR OR OTHER SWEETENER, IN CONTAINERS WITH A NET CONTENT NOT EXCEEDING 2,5 KG	9	MP		SEA	**
0402291900	MILK AND CREAM, IN POWDER, GRANULES OR OTHER SOLID FORMS, HAVING A FAT CONTENT OF 26 % OR MORE BY WEIGHT ON THE DRY PRODUCT WITH ADDED SUGAR OR OTHER SWEETENER, IN CONTAINERS WITH A NET CONTENT EXCEEDING 2,5 KG	9	MP		SEA	**

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
0402299100	MILK AND CREAM, IN POWDER, GRANULES OR OTHER SOLID FORMS, HAVING A FAT CONTENT EXCEEDING 1,5 % BUT NO MORE THAN 26 % BY WEIGHT ON THE DRY PRODUCT WITH ADDED SUGAR OR OTHER SWEETENER, IN CONTAINERS WITH A NET CONTENT NOT EXCEEDING 2,5 KG	9	MP		SEA	**
0402299900	MILK AND CREAM, IN POWDER, GRANULES OR OTHER SOLID FORMS, HAVING A FAT CONTENT EXCEEDING 1,5 % BUT NO MORE THAN 26 % BY WEIGHT ON THE DRY PRODUCT WITH ADDED SUGAR OR OTHER SWEETENER, IN CONTAINERS WITH A NET CONTENT EXCEEDING 2,5 KG	9	MP		SEA	**
0402911000	EVAPORATED MILK	17	MP		SEA	
0402919000	OTHER MILK OR CREAM, WITHOUT ADDED SUGAR OR OTHER SWEETENER	17	MP		SEA	
0402991000	CONDENSED MILK	9	MP		SEA	**
0402999000	OTHER MILK OR CREAM, WITH ADDED SUGAR OR OTHER SWEETENER	17	MP		SEA	
0403100020	YOGHURT, FLAVOURED OR CONTAINING ADDED FRUIT, NUTS OR COCOA, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	15			
0403100090	OTHER YOGHURT	17	15			
0403901000	BUTTERMILK	17	15			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
0403909010	CURDLED MILK AND CREAM, KEPHIR OR OTHER FERMENTED OR ACIDIFIED MILK OR CREAM, FLAVOURING OR ADDED FRUIT, NUTS OR COCOA, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	15			
0403909090	OTHER CURDLED MILK OR CREAM, KEPHIR OR OTHER FERMENTED OR ACIDIFIED MILK OR CREAM WITH ADDED SUGAR OR OTHER SWEETENER	17	15			
0404101000	PARTLY OR WHOLLY DEMINERALISED WHEY	17	0		SEA	
0404109000	OTHER WHEY OR MODIFIED WHEY, WHETHER OR NOT CONCENTRATED, OR CONTAINING ADDED SUGAR OR OTHER SWEETENER	9	0		SEA	**
0404900000	OTHER PRODUCTS CONSISTING OF NATURAL MILK CONSTITUENTS, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	0		SEA	
0405100000	BUTTER	9	BR			*
0405200000	DAIRY SPREADS	17	BR			
0405902000	BUTTER OIL	9	BR			*
0405909000	OTHER FATS AND OILS DERIVED FROM MILK	9	BR			*
0406100000	FRESH (UNRIPENED OR UNCURED) CHEESE, INCLUDING WHEY CHEESE, AND CURD	17	CE		SEA	
0406200000	CHEESE OF ALL KINDS, GRATED OR POWDERED	17	CE		SEA	
0406300000	PROCESSED CHEESE, NOT GRATED OR POWDERED	9	CE		SEA	**

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
040640000	BLUE PASTE CHEESE	17	CE		SEA	
040690400	CHEESE WITH A MOISTURE CONTENT OF LESS THAN 50 % BY WEIGHT CALCULATED ON A TOTALLY DEFATTED BASIS	9	CE		SEA	**
040690500	CHEESE WITH A MOISTURE CONTENT OF AT LEAST 50 % BUT NO MORE THAN 56 % BY WEIGHT CALCULATED ON A TOTALLY DEFATTED BASIS	9	CE		SEA	**
040690600	CHEESE WITH A MOISTURE CONTENT OF AT LEAST 56 % BUT NO MORE THAN 69 % BY WEIGHT CALCULATED ON A TOTALLY DEFATTED BASIS	9	CE		SEA	**
040690900	OTHER CHEESE	9	CE		SEA	**
040700100	BIRDS' EGGS FOR HATCHING	0	0			
040700200	BIRDS' EGGS FOR PRODUCING VACCINES (FREE OF CERTAIN PATHOGENS)	9	0			
040700900	OTHER BIRDS' EGGS, IN SHELL, FRESH, PRESERVED OR COOKED	9	10			
040811000	EGG YOLKS, DRIED	9	E			
040819000	OTHER EGG YOLKS, FRESH, DRIED, COOKED BY STEAMING OR BY BOILING IN WATER, MOULDED, FROZEN OR OTHERWISE PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	9	E			
040891000	BIRDS' EGGS, NOT IN SHELL, DRIED	9	E			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
0408990000	BIRDS' EGGS, NOT IN SHELL, FRESH, COOKED BY STEAMING OR BY BOILING IN WATER, MOULDED, FROZEN OR OTHERWISE PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	9	E			
0409001000	NATURAL HONEY IN CONTAINERS HOLDING 300 KG OR MORE	17	10			
0409009000	NATURAL HONEY, OTHER THAN IN CONTAINERS HOLDING 300 KG OR MORE	17	10			
0410000000	EDIBLE PRODUCTS OF ANIMAL ORIGIN NOT ELSEWHERE SPECIFIED OR INCLUDED.	17	5			
0501000000	HUMAN HAIR, UNWORKED, WHETHER OR NOT WASHED OR SCOURED; WASTE OF HUMAN HAIR	9	0			
0502100000	PIGS', HOGS' OR BOARS' BRISTLES AND HAIR AND WASTE THEREOF	9	0			
0502900000	BADGER HAIR AND OTHER BRUSH-MAKING HAIR AND WASTE THEREOF	0	0			
0504001000	ANIMAL STOMACHS, WHOLE AND PIECES THEREOF, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED	9	10			
0504002000	ANIMAL GUTS, WHOLE AND PIECES THEREOF, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED	9	5			
0504003000	ANIMAL BLADDERS, WHOLE AND PIECES THEREOF, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED	9	5			
0505100000	FEATHERS OF A KIND USED FOR STUFFING; DOWN	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
0505900000	SKINS AND OTHER PARTS OF BIRDS, WITH THEIR FEATHERS OR DOWN, FEATHERS AND PARTS OF FEATHERS, NOT FURTHER WORKED OR SIMPLY CLEANED, DISINFECTED OR TREATED FOR PRESERVATION; POWDER AND WASTE OF FEATHERS OR PARTS OF FEATHERS	9	0			
0506100000	OSSEIN AND BONES TREATED WITH ACID	9	0			
0506900000	BONES AND HORN-CORES, UNWORKED, DEFATTED, SIMPLY PREPARED (BUT NOT CUT TO SHAPE), DEGELATINISED; POWDER AND WASTE FROM SUCH MATERIALS	9	0			
0507100000	IVORY; IVORY POWDER AND WASTE	0	0			
0507900000	TORTOISE-SHELL, WHALEBONE AND WHALEBONE HAIR, HORNS, ANTLERS, HOOVES, NAILS, CLAWS AND BEAKS, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE; POWDER AND WASTE FROM SUCH MATERIALS	9	0			
0508000000	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	9	0			
0510001000	BILE, WHETHER OR NOT DRIED; GLANDS AND OTHER ANIMAL PRODUCTS USED IN THE PREPARATION OF PHARMACEUTICAL PRODUCTS, FRESH, CHILLED, FROZEN OR OTHERWISE PROVISIONALLY PREPARED	9	0			
0510009000	AMBERGRIS, CASTOREUM, CIVET AND MUSK; CANTHARIDES	9	0			
0511100000	BOVINE SEMEN	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
0511911000	FISH ROE UNFIT FOR HUMAN CONSUMPTION	0	0			
0511912000	FISH WASTE UNFIT FOR HUMAN CONSUMPTION	9	0			
0511919000	OTHER PRODUCTS OF FISH OR CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES; DEAD ANIMALS OF CHAPTER 1 OR 3, UNFIT FOR HUMAN CONSUMPTION	9	0			
0511991000	COCHINEAL AND SIMILAR INSECTS	9	0			
0511993000	ANIMAL, OTHER THAN BOVINE, SEMEN	0	0			
0511994000	EMBRYOS	0	0			
0511999020	NATURAL SPONGES OF ANIMAL ORIGIN	0	0			
0511999090	OTHER PRODUCTS OF ANIMAL ORIGIN NOT ELSEWHERE SPECIFIED OR INCLUDED;, DEAD ANIMALS OF CHAPTER 1 OR 3, UNFIT FOR HUMAN CONSUMPTION	9	0			
0601100000	BULBS, TUBERS, TUBEROUS ROOTS, CORMS, CROWNS AND RHIZOMES, DORMANT	0	0			
0601200000	BULBS, TUBERS, TUBEROUS ROOTS, CORMS, CROWNS AND RHIZOMES, IN GROWTH OR IN FLOWER CHICORY PLANTS AND ROOTS	0	0			
0602101000	ORCHIDS WITHOUT ROOTING AND GRAFTING	0	0			
0602109000	OTHER UNROOTED CUTTINGS AND SLIPS	0	0			
0602200000	TREES, SHRUBS AND BUSHES, GRAFTED OR OTHERWISE, OF KINDS THAT BEAR EDIBLE FRUIT OR NUTS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
0602300000	RHODODENDRONS AND AZALEAS, GRAFTED OR OTHERWISE	0	0			
0602400000	ROSES, GRAFTED OR OTHERWISE	0	0			
0602901000	OTHER ORCHIDS AND ROOTED CUTTINGS THEREOF	0	0			
0602909000	OTHER LIVE PLANTS (INCLUDING THEIR ROOTS) AND CUTTINGS; MUSHROOM SPAWN	0	0			
0603110000	ROSES, FRESH	9	0			
0603121000	MINIATURE CARNATIONS, FRESH	9	0			
0603129000	OTHER CARNATIONS, FRESH, EXCLUDING MINIATURE CARNATIONS	9	0			
0603130000	ORCHIDS, FRESH	9	0			
0603141000	POMPONS, FRESH	9	0			
0603149000	OTHER CHRYSANTHEMUMS, FRESH	9	0			
0603191000	GYPSOPHILA (SHOWER, ILLUSION) (GYPSOPHILIA PANICULATA L), FRESH	9	0			
0603192000	ASTERS, FRESH	9	0			
0603193000	ALSTROEMERIA, FRESH	9	0			
0603194000	GERBERAS, FRESH	9	0			
0603199000	OTHER CUT FLOWERS AND FLOWER BUDS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
0603900000	CUT FLOWERS AND FLOWER BUDS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED	9	0			
0604100000	CUT MOSSES AND LICHENS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED	9	0			
0604910000	FOLIAGE, BRANCHES AND OTHER PARTS OF PLANTS, WITHOUT FLOWERS OR FLOWER BUDS, AND GRASSES OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH	9	0			
0604990000	FOLIAGE, BRANCHES AND OTHER PARTS OF PLANTS, WITHOUT FLOWERS OR FLOWER BUDS, AND GRASSES OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED	9	0			
0701100000	SEED POTATOES, FRESH OR CHILLED	0	0			
0701900000	OTHER POTATOES, FRESH OR CHILLED	17	10			
0702000000	TOMATOES, FRESH OR CHILLED	9	0			
0703100000	ONIONS AND SHALLOTS, FRESH OR CHILLED	17	3			
0703201000	SEED GARLIC, FRESH OR CHILLED	17	GC			
0703209000	GARLIC, FRESH OR CHILLED, OTHER THAN SEED GARLIC	17	GC			
0703900000	LEEKs AND OTHER ALLIACEOUS VEGETABLES, WILD OR OTHERWISE, FRESH OR CHILLED	17	0			
0704100000	CAULIFLOWER AND BROCCOLI, FRESH OR CHILLED	9	0			
0704200000	BRUSSELS SPROUTS , FRESH OR CHILLED	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
0704900000	CABBAGE, KOHLRABI, KALE AND SIMILAR EDIBLE BRASSICAS, FRESH OR CHILLED	9	5			
0705110000	CABBAGE LETTUCE, FRESH OR CHILLED	9	0			
0705190000	OTHER LETTUCE, FRESH OR CHILLED	9	0			
0705210000	WITLOOF CHICORY (CICHORIUM INTYBUS VAR FOLIOSUM), FRESH OR CHILLED	9	0			
0705290000	OTHER CHICORY, INCLUDING ENDIVE, FRESH OR CHILLED	9	5			
0706100000	CARROTS AND TURNIPS, FRESH OR CHILLED	9	5			
0706900000	SALAD BEETROOT, SALSIFY, CELERIAC, RADISHES AND SIMILAR EDIBLE ROOTS, FRESH OR CHILLED	9	5			
0707000000	CUCUMBERS AND GHERKINS, FRESH OR CHILLED.	9	0			
0708100000	PEAS (PISUM SATIVUM), FRESH OR CHILLED	17	10			
0708200000	BEANS (VIGNA SPP, PHASEOLUS SPP), FRESH OR CHILLED	17	10			
0708900000	OTHER LEGUMINOUS VEGETABLES, SHELLLED OR UNSHELLED, FRESH OR CHILLED	17	5			
0709200000	ASPARAGUS, FRESH OR CHILLED	9	5			
0709300000	AUBERGINES, FRESH OR CHILLED	9	5			
0709400000	CELERY OTHER THAN CELERIAC, FRESH OR CHILLED	9	5			
0709510000	MUSHROOMS OF THE GENUS AGARICUS, FRESH OR CHILLED	9	5			
0709590000	OTHER MUSHROOMS AND TRUFFLES, FRESH OR CHILLED	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
0709600000	FRUITS OF THE GENUS CAPSICUM OR PIMENTA, FRESH OR CHILLED	9	5			
0709700000	SPINACH, NEW ZEALAND SPINACH AND ORACHE SPINACH, FRESH OR CHILLED	9	5			
0709901000	SWEET CORN (ZEA MAYS VAR SACCHARATA), FRESH OR CHILLED	9	0			
0709902000	OLIVES, FRESH OR CHILLED	9	10			
0709903000	GLOBE ARTICHOKEs, FRESH OR CHILLED	9	0			
0709909000	OTHER VEGETABLES, WILD OR OTHERWISE, FRESH OR CHILLED	9	10			
0710100000	POTATOES, FROZEN	17	7			
0710210000	PEAS (PISUM SATIVUM), FROZEN	17	3			
0710220000	BEANS (VIGNA SPP, PHASEOLUS SPP), FROZEN	17	0			
0710290000	OTHER VEGETABLES, WILD OR OTHERWISE, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN	17	3			
0710300000	SPINACH, NEW ZEALAND SPINACH AND ORACHE SPINACH, FROZEN	17	0			
0710400000	SWEET CORN, FROZEN	9	SC			
0710801000	ASPARAGUS, FROZEN	17	0			
0710809000	OTHER VEGETABLES, WILD OR OTHERWISE, FROZEN	17	10			
0710900000	MIXTURES OF VEGETABLES, WILD OR OTHERWISE, FROZEN	17	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
0711200000	OLIVES PROVISIONALLY PRESERVED BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION	17	7			
0711400000	CUCUMBERS AND GHERKINS PROVISIONALLY PRESERVED BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION	17	5			
0711510000	MUSHROOMS OF THE GENUS AGARICUS PROVISIONALLY PRESERVED BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION	17	MM			
0711590000	OTHER MUSHROOMS AND TRUFFLES PROVISIONALLY PRESERVED BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION	17	5			
0711900000	OTHER VEGETABLES AND MIXTURES OF VEGETABLES PROVISIONALLY PRESERVED BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION	17	0	Excluding sweet corn. Sweet corn is included in the SC category.		
0712200000	ONIONS, DRIED	17	0			
0712310000	MUSHROOMS OF THE GENUS AGARICUS, DRIED	17	5			
0712320000	WOOD EARS (AURICULARIA SPP), DRIED	17	0			
0712330000	JELLY FUNGI (TREMELLA SPP), DRIED	17	5			
0712390000	OTHER MUSHROOMS AND TRUFFLES, DRIED	17	5			
0712901000	GARLIC, DRIED	17	5			
0712902000	SWEET CORN SEED	17	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
0712909000	OTHER VEGETABLES, WILD OR OTHERWISE,; MIXTURES OF VEGETABLES, WILD OR OTHERWISE	17	0			
0713101000	PEAS (PISUM SATIVUM), SEED	0	0			
0713109010	PEAS (PISUM SATIVUM), WHOLE, EXCLUDING SEED	17	10			
0713109020	PEAS (PISUM SATIVUM), SPLIT, EXCLUDING SEED	17	10			
0713201000	CHICKPEAS (GARBANZOS), SEED	0	0			
0713209000	CHICKPEAS (GARBANZOS), EXCLUDING SEED	17	10			
0713311000	BEANS OF THE SPECIES VIGNA MUNGO (L) HEPPEL OR VIGNA RADIATA (L) WILCZEK, SEED	0	0			
0713319000	BEANS OF THE SPECIES VIGNA MUNGO (L) HEPPEL OR VIGNA RADIATA (L) WILCZEK, EXCLUDING SEED	17	5			
0713321000	SMALL RED (ADZUKI) BEANS (PHASEOLUS OR VIGNA ANGULARIS), SEED	0	0			
0713329000	SMALL RED (ADZUKI) BEANS (PHASEOLUS OR VIGNA ANGULARIS), EXCLUDING SEED	17	5			
0713331100	COMMON BEANS, (PHASEOLUS VULGARIS), BLACK, SEED	0	0			
0713331900	OTHER COMMON BEANS (PHASEOLUS VULGARIS), SEED	0	0			
0713339100	COMMON BEANS (PHASEOLUS VULGARIS), BLACK, EXCLUDING SEED	17	5			
0713339200	COMMON BEANS (PHASEOLUS VULGARIS), CANARY, EXCLUDING SEED	17	5			
0713339900	OTHER COMMON BEANS (PHASEOLUS VULGARIS), EXCLUDING SEED	17	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
0713391000	OTHER BEANS (VIGNA SP., PHASEOLUS SPP), SEED	0	0			
0713399100	LIMA BEANS (PHASEOLUS LUNATUS), EXCLUDING SEED	17	5			
0713399200	COWPEAS (VIGNA UNGUICULATAE), EXCLUDING SEED	17	5			
0713399900	OTHER KIDNEY BEANS, INCLUDING WHITE PEA BEANS (VIGNA SPP., PHASEOLUS SPP), EXCLUDING SEED	17	5			
0713401000	LENTILS, SEED	0	0			
0713409000	LENTILS, EXCLUDING SEED	17	5			
0713501000	BROAD BEANS (VICIA FABA VAR. MAJOR) AND HORSE BEANS (VICIA FABA VAR. EQUINA, VICIA FABA VAR. MINOR), SEED	0	0			
0713509000	BROAD BEANS (VICIA FABA VAR. MAJOR) AND HORSE BEANS (VICIA FABA VAR. EQUINA, VICIA FABA VAR. MINOR), EXCLUDING SEED	17	3			
0713901000	OTHER DRIED LEGUMINOUS VEGETABLES, SHELLED, WHETHER OR NOT SKINNED OR SPLIT, SEED	0	0			
0713909000	OTHER DRIED LEGUMINOUS VEGETABLES, SHELLED, WHETHER OR NOT SKINNED OR SPLIT, EXCLUDING SEED	17	5			
0714100000	MANIOC (CASSAVA), FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT SLICED OR IN THE FORM OF PELLETS	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
0714201000	SWEET POTATOES, SEED, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT SLICED OR IN THE FORM OF PELLETS	9	0			
0714209000	SWEET POTATOES, EXCLUDING SEED, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT SLICED OR IN THE FORM OF PELLETS	9	0			
0714901000	MACA (LEPIDIUM MEYENII), FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT SLICED OR IN THE FORM OF PELLETS	9	0			
0714909000	ARROWROOT, SALEP, JERUSALEM ARTICHOKEs AND SIMILAR ROOTS AND TUBERS WITH HIGH STARCH OR INULIN CONTENT, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT SLICED OR IN THE FORM OF PELLETS; SAGO PITH	9	5			
0801111000	COCONUTS, DRIED, SEED	17	0			
0801119000	COCONUTS, DRIED, EXCLUDING SEED	17	0			
0801190000	COCONUTS, FRESH	17	0			
0801210000	BRAZIL NUTS, IN SHELL, FRESH OR DRIED	17	0			
0801220000	BRAZIL NUTS, SHELLED, FRESH OR DRIED	17	5			
0801310000	CASHEW NUTS, IN SHELL, FRESH OR DRIED	17	5			
0801320000	CASHEW NUTS, SHELLED, FRESH OR DRIED	17	5			
0802110000	ALMONDS, IN SHELL, FRESH OR DRIED	17	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
0802121000	ALMONDS, SHELLED, SEED, FRESH OR DRIED	17	0			
0802129000	ALMONDS, SHELLED, EXCLUDING SEED, FRESH OR DRIED	17	3			
0802210000	HAZELNUTS OR FILBERTS (CORYLUS SPP), IN SHELL, FRESH OR DRIED	17	5			
0802220000	HAZELNUTS OR FILBERTS (CORYLUS SPP), SHELLED, FRESH OR DRIED	17	5			
0802310000	WALNUTS, IN SHELL, FRESH OR DRIED	17	5			
0802320000	WALNUTS, SHELLED, FRESH OR DRIED	17	0			
0802400000	CHESTNUTS (CASTANEA SPP), FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED	17	5			
0802500000	PISTACHIOS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED	17	5			
0802600000	MACADAMIA NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED	17	0			
0802900000	OTHER NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED	17	0			
0803001100	PLANTAINS, FRESH	17	SP1			
0803001200	BANANAS OF THE SPECIES CAVENDISH VALERY, FRESH	17	SP1			
0803001300	BANANITOS (MUSA ACUMINATA)	17	SP1			
0803001900	OTHER BANANAS, FRESH	17	SP1			
0803002000	BANANAS OR PLANTAINS, DRIED	17	0			
0804100000	DATES, FRESH OR DRIED	17	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
0804200000	FIGS, FRESH OR DRIED	17	5			
0804300000	PINEAPPLES, FRESH OR DRIED	17	5			
0804400000	AVOCADOS, FRESH OR DRIED	17	0			
0804501000	GUAVAS, FRESH OR DRIED	17	0			
0804502000	MANGOES AND MANGOSTEENS, FRESH OR DRIED	17	0			
0805100000	ORANGES, FRESH OR DRIED	17	3			
0805201000	MANDARINS (INCLUDING TANGERINES AND SATSUMAS) FRESH OR DRIED	17	3			
0805202000	TANGELOS (CITRUS RETICULATA X CITRUS PARADISIS), FRESH OR DRIED	17	5			
0805209000	CLEMENTINES, WILKINGS AND SIMILAR CITRUS HYBRIDS, FRESH OR DRIED	17	3			
0805400000	GRAPEFRUIT, FRESH OR DRIED	17	5			
0805501000	LEMONS (CITRUS LIMON, CITRUS LIMONUM), FRESH OR DRIED	17	5			
0805502100	"MEXICAN LIME", "WEST INDIAN LIME", "SMALL LIME" (CITRUS AURANTIFOLIA), FRESH OR DRIED	17	5			
0805502200	TAHITI LIME (CITRUS LATIFOLIA), FRESH OR DRIED	17	5			
0805900000	OTHER CITRUS FRUIT, FRESH OR DRIED	17	5			
0806100000	GRAPES, FRESH	17	0			
0806200000	GRAPES, DRIED	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
0807110000	WATERMELONS, FRESH	17	0			
0807190000	OTHER MELONS, FRESH	17	5			
0807200000	PAPAWS (PAPAYAS), FRESH	17	5			
0808100000	APPLES, FRESH	17	3			
0808201000	PEARS, FRESH	17	0			
0808202000	QUINCES, FRESH	17	0			
0809100000	APRICOTS, FRESH	17	0			
0809200000	CHERRIES, FRESH	17	0			
0809300000	PEACHES, FRESH, INCLUDING NECTARINES	17	0			
0809400000	PLUMS AND SLOES, FRESH	17	0			
0810100000	STRAWBERRIES, FRESH	17	0			
0810200000	RASPBERRIES, BLACKBERRIES, MULBERRIES AND LOGANBERRIES, FRESH	17	5			
0810400000	CRANBERRIES, BILBERRIES AND OTHER FRUITS OF THE GENUS VACCINUM, FRESH	17	5			
0810500000	KIWIFRUIT, FRESH	17	5			
0810600000	DURIANS, FRESH	17	5			
0810901000	GRANADILLAS AND OTHER PASSION FRUITS (PASSIFLORA SPP), FRESH	17	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
0810902000	CHERIMOYAS, GUANABANAS AND OTHER ANNONAS (ANNONA SPP), FRESH	17	5			
0810903000	TREE TOMATOES (TAMARILLO) (CYPHOMANDRA BETACEA), FRESH	17	5			
0810904000	PITAHAYAS (CEREUS SPP), FRESH	17	5			
0810905000	CAPE GOOSEBERRIES (PHYSALIS PERUVIANA), FRESH	17	5			
0810909000	OTHER FRUIT AND NUTS, FRESH	17	0			
0811101000	STRAWBERRIES, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN, CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	0			
0811109000	OTHER STRAWBERRIES, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN	17	0			
0811200000	RASPBERRIES, BLACKBERRIES, MULBERRIES, LOGANBERRIES, BLACK, WHITE OR RED CURRANTS AND GOOSEBERRIES, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	0			
0811901000	OTHER FRUIT AND NUTS, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN, CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	5			
0811909100	MANGO (MANGIFERA INDICA L.), UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN	17	0			
0811909200	CAMU CAMU (MYRCIARIA DUBIA), UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
0811909300	LÚCUMA (LÚCUMA OBOVATA), UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN	17	0			
0811909400	PASSION FRUIT (PASSIFLORA EDULIS), UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN	17	0			
0811909500	SOURSOPS (ANNONA MURICATA), UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN	17	0			
0811909600	PAPAYA, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN	17	0			
0811909900	OTHER FRUIT AND NUTS, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN	17	0			
0812100000	CHERRIES, PROVISIONALLY PRESERVED (FOR EXAMPLE BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION	17	0			
0812902000	PEACHES, INCLUDING NECTARINES, PROVISIONALLY PRESERVED (FOR EXAMPLE BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION	17	5			
0812909000	OTHER FRUIT AND NUTS PROVISIONALLY PRESERVED (FOR EXAMPLE BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION	17	5			
0813100000	APRICOTS, DRIED	17	5			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
0813200000	PRUNES	17	0			
0813300000	APPLES, DRIED	17	5			
0813400000	OTHER FRUIT AND NUTS, DRIED	17	5			
0813500000	MIXTURES OF FRUITS, DRIED, AND NUTS OF THIS CHAPTER	17	5			
0814001000	PEEL OF "MEXICAN LIME", "WEST INDIAN LIME", "SMALL LIME" (CITRUS AURANTIFOLIA), FRESH, FROZEN, DRIED OR PROVISIONALLY PRESERVED IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS	17	5			
0814009000	PEEL OF OTHER CITRUS FRUIT OR MELONS (INCLUDING WATERMELONS), FRESH, FROZEN, DRIED OR PROVISIONALLY PRESERVED IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS	17	5			
0901111000	COFFEE, NOT ROASTED, NOT DECAFFEINATED, SEED	17	10			
0901119000	COFFEE, NOT ROASTED, NOT DECAFFEINATED, EXCLUDING SEED	17	10			
0901120000	COFFEE, NOT ROASTED, DECAFFEINATED	17	10			
0901211000	COFFEE, ROASTED, NOT DECAFFEINATED, BEANS	17	10			
0901212000	COFFEE, ROASTED, NOT DECAFFEINATED, GROUND	17	10			
0901220000	COFFEE, ROASTED, DECAFFEINATED	17	10			
0901900000	COFFEE HUSKS AND SKINS; COFFEE SUBSTITUTES CONTAINING COFFEE IN ANY PROPORTION	17	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
0902100000	GREEN TEA (NOT FERMENTED) IN IMMEDIATE PACKINGS WITH A CONTENT NOT EXCEEDING 3 KG	17	10			
0902200000	GREEN TEA (NOT FERMENTED) IN OTHER PACKAGING	17	10			
0902300000	BLACK TEA (FERMENTED) AND PARTLY FERMENTED TEA IN IMMEDIATE PACKINGS WITH A CONTENT NOT EXCEEDING 3 KG	17	10			
0902400000	BLACK TEA (FERMENTED) AND PARTLY FERMENTED TEA IN OTHER PACKAGING	17	10			
0903000000	MATÉ	17	0			
0904110000	PEPPER, NEITHER CRUSHED NOR GROUND	9	0			
0904120000	PEPPER, CRUSHED OR GROUND	9	5			
0904201010	PAPRIKA (CAPSICUM ANNUUM, L.), WHOLE	9	0			
0904201020	PAPRIKA (CAPSICUM ANNUUM, L.), CUT OR SLICED	9	0			
0904201030	PAPRIKA (CAPSICUM ANNUUM, L.), CRUSHED OR POWDERED	9	0			
0904209000	OTHER FRUITS OF THE GENUS CAPSICUM OR PIMENTA, DRIED CRUSHED OR GROUND, EXCLUDING PAPRIKA (CAPSICUM ANNUUM, L.)	9	0			
0905000000	VANILLA	9	5			
0906110000	CINNAMON (CINNAMOMUM ZEYLANICUM BLUME), NEITHER CRUSHED NOR GROUND	9	5			
0906190000	CINNAMON-TREE FLOWERS, NEITHER CRUSHED NOR GROUND	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
0906200000	CINNAMON AND CINNAMON-TREE FLOWERS, CRUSHED OR GROUND	9	5			
0907000000	CLOVES (WHOLE FRUIT, CLOVES AND STEMS)	9	5			
0908100000	NUTMEG	9	5			
0908200000	MACE	9	5			
0908300000	CARDAMOMS	9	5			
0909100000	SEEDS OF ANISE OR BADIAN	9	5			
0909201000	SEEDS OF CORIANDER, FOR SOWING	9	0			
0909209000	SEEDS OF CORIANDER, EXCLUDING FOR SOWING	9	5			
0909300000	SEEDS OF CUMIN	9	5			
0909400000	SEEDS OF CARAWAY	9	5			
0909500000	SEEDS OF FENNEL; JUNIPER BERRIES	9	5			
0910100000	GINGER	9	5			
0910200000	SAFFRON	9	3			
0910300000	TURMERIC (CURCUMA)	9	0			
0910910000	MIXTURES REFERRED TO IN NOTE 1 B) TO THIS CHAPTER	9	5			
0910991000	BAY LEAVES	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
0910999000	OTHER SPICES	9	0			
1001101000	DURUM WHEAT, SEED	0	0			
1001109000	OTHER DURUM WHEAT, EXCLUDING SEED	0	0			
1001901000	WHEAT, SEED	0	0			
1001902000	OTHER WHEAT	0	0			
1001903000	MESLIN	9	0			
1002001000	RYE, SEED	0	0			
1002009000	OTHER RYE, EXCLUDING SEED	17	0			
1003001000	BARLEY, SEED	0	0			
1003009000	OTHER BARLEY, EXCLUDING SEED	9	0			
1004001000	OATS, SEED	0	0			
1004009000	OTHER OATS, EXCLUDING SEED	17	0			
1005100000	MAIZE, SEED	0	0			
1005901100	YELLOW MAIZE, EXCLUDING SEED	9	ME			*
1005901200	WHITE MAIZE, EXCLUDING SEED	9	ME			*
1005902000	POP CORN (ZEA MAYS CONVAR MICROSPERMA OR ZEA MAYS VAR EVERTA), EXCLUDING SEED	9	ME			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
1005903000	WHITE GIANT MAIZE, EXCLUDING SEED	9	ME			
1005904000	PURPLE SPROUTING MAIZE (ZEA MAYS AMILACEA CV. MORADO), EXCLUDING SEED	9	ME			
1005909000	OTHER MAIZE, EXCLUDING SEED	9	ME			*
1006101000	RICE, SEED	0	RE			
1006109000	OTHER RICE, EXCLUDING SEED	9	RE			*
1006200000	HUSKED (BROWN) RICE	9	RE			*
1006300000	SEMI-MILLED OR WHOLLY MILLED RICE, WHETHER OR NOT POLISHED OR GLAZED	9	RE			*
1006400000	BROKEN RICE	9	RE			*
1007001000	GRAIN SORGHUM, SEED	0	0			
1007009000	OTHER GRAIN SORGHUM, EXCLUDING SEED	9	5			*
1008101000	BUCKWHEAT, SEED	0	0			
1008109000	BUCKWHEAT, EXCLUDING SEED	0	0			
1008201000	MILLET, SEED	0	0			
1008209000	MILLET, EXCLUDING SEED	9	0			
1008301000	CANARY SEED, FOR SOWING	0	0			
1008309000	CANARY SEED, EXCEPT FOR SOWING	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
1008901100	QUINOA (CHENOPODIUM QUINOA), SEED	9	0			
1008901900	QUINOA (CHENOPODIUM QUINOA), EXCLUDING SEED	9	0			
1008909100	OTHER CEREALS, SEED	9	0			
1008909200	PENDANT AMARANTH (AMARANTHUS CAUDATUS), EXCLUDING SEED	9	0			
1008909900	OTHER CEREALS, EXCLUDING SEED	9	0			
1101000000	WHEAT OR MESLIN FLOUR	0	0			
1102100000	RYE FLOUR	9	0			
1102200000	MAIZE (CORN) FLOUR	9	10			
1102900000	OTHER CEREAL FLOURS	9	10			
1103110000	GROATS AND MEAL, OF WHEAT	9	10			
1103130000	GROATS AND MEAL, OF MAIZE (CORN)	9	10			*
1103190000	GROATS AND MEAL, OF OTHER CEREALS	9	0			
1103200000	"PELLETS" OF CEREALS	9	0			
1104120000	ROLLED OR FLAKED GRAINS, OF OATS	17	0			
1104190000	ROLLED OR FLAKED GRAINS, OF OTHER CEREALS	17	5			
1104220000	HULLED, PEARLED, SLICED OR KIBBLED OATS	17	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
1104230000	HULLED, PEARLED, SLICED OR KIBBLED MAIZE	17	10			
1104291000	HULLED, PEARLED, SLICED OR KIBBLED BARLEY	17	5			
1104299000	OTHER WORKED GRAINS (FOR EXAMPLE HULLED, PEARLED, SLICED OR KIBBLED)	17	5			
1104300000	GERM OF CEREALS, WHOLE, ROLLED, FLAKED OR GROUND	17	5			
1105100000	FLOUR, MEAL AND POWDER OF POTATOES	9	0			
1105200000	FLAKES, GRANULES AND PELLETS OF POTATOES	9	10			
1106100000	FLOUR, MEAL AND POWDER OF THE VEGETABLES OF HEADING 0713	9	0			
1106201000	FLOUR, MEAL AND POWDER OF MACA (LEPIDIUM MEYENII)	9	0			
1106209000	FLOUR, MEAL AND POWDER OF SAGO OR OF ROOTS AND TUBERS OF HEADING 07.14	9	0			
1106301000	FLOUR, MEAL AND POWDER OF BANANAS OR PLANTAINS	9	0			
1106302000	FLOUR, MEAL AND POWDER OF DE LUCUMA (LUCUMA OBOVATA)	9	0			
1106309000	FLOUR, MEAL AND POWDER OF THE OTHER PRODUCTS OF CHAPTER 8	9	0			
1107100000	MALT (OF BARLEY OR OTHER CEREALS), NOT ROASTED	9	0			
1107200000	MALT (OF BARLEY OR OTHER CEREALS), ROASTED	9	0			
1108110000	WHEAT STARCH	9	E			
1108120000	MAIZE STARCH	9	E			*

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
1108130000	POTATO STARCH	9	E			*
1108140000	MANIOC (CASSAVA) STARCH	9	E			
1108190000	OTHER STARCHES	9	E			
1108200000	INULIN	9	10			
1109000000	WHEAT GLUTEN, WHETHER OR NOT DRIED	9	E			
1201001000	SOYA BEANS, FOR SOWING	0	0			
1201009000	SOYA BEANS, WHETHER OR NOT BROKEN, EXCEPT FOR SOWING	0	0			
1202101000	GROUND NUTS IN SHELL, FOR SOWING	0	0			
1202109000	GROUND NUTS IN SHELL, EXCEPT FOR SOWING	9	5			
1202200000	GROUND NUTS, SHELLED, WHETHER OR NOT BROKEN	9	5			
1203000000	COPRA	9	0			
1204001000	LINSEED, FOR SOWING	0	0			
1204009000	LINSEED, WHETHER OR NOT BROKEN, EXCEPT FOR SOWING	9	10			
1205101000	RAPE OR COLZA SEEDS WITH LOW ERUCIC ACID CONTENT, FOR SOWING	0	0			
1205109000	RAPE OR COLZA SEEDS WITH LOW ERUCIC ACID CONTENT, EXCEPT FOR SOWING	0	0			
1205901000	OTHER RAPE OR COLZA SEEDS, FOR SOWING	0	0			
1205909000	OTHER RAPE OR COLZA SEEDS, WHETHER OR NOT BROKEN, EXCEPT FOR SOWING	0	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
1206001000	SUNFLOWER SEEDS, FOR SOWING	0	0			
1206009000	SUNFLOWER SEEDS, WHETHER OR NOT BROKEN, EXCEPT FOR SOWING	9	5			
1207201000	COTTON SEEDS, FOR SOWING	0	0			
1207209000	COTTON SEEDS, WHETHER OR NOT BROKEN, EXCEPT FOR SOWING	9	10			
1207401000	SESAME SEEDS, FOR SOWING	0	0			
1207409000	OTHER SESAME SEEDS	9	5			
1207501000	MUSTARD SEEDS, FOR SOWING	0	0			
1207509000	OTHER MUSTARD SEEDS	0	0			
1207910000	POPPY SEEDS	9	0			
1207991100	PALM NUTS AND KERNELS, FOR SOWING	0	0			
1207991900	OTHER OIL SEEDS AND OLEAGINOUS FRUITS, FOR SOWING	0	0			
1207999100	SHEA NUTS (KARITE NUTS) EXCEPT FOR SOWING	9	5			
1207999900	OTHER OIL SEEDS AND OLEAGINOUS FRUITS, EXCEPT FOR SOWING	9	5			
1208100000	FLOURS AND MEALS OF SOYA BEANS	9	5			
1208900000	OTHER FLOURS AND MEALS OF OIL SEEDS OR OLEAGINOUS FRUITS, OTHER THAN THOSE OF MUSTARDS	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
1209100000	SUGAR BEET SEED	0	0			
1209210000	LUCERNE (ALFALFA) SEED	0	0			
1209220000	CLOVER (TRIFOLIUM SPP) SEED	0	0			
1209230000	FESCUE SEED	0	0			
1209240000	KENTUCKY BLUE GRASS (POA PRATENSIS L) SEED	0	0			
1209250000	RYE GRASS (LOLIUM MULTIFLORUM LAM, LOLIUM PERENNE L) SEED	0	0			
1209290000	OTHER SEEDS OF FORAGE PLANTS	0	0			
1209300000	SEEDS OF HERBACEOUS PLANTS CULTIVATED PRINCIPALLY FOR THEIR FLOWERS	0	0			
1209911000	SEEDS OF ONION, LEEK, GARLIC AND OTHER ALLIACEOUS VEGETABLES	0	0			
1209912000	SEEDS OF CABBAGE, CAULIFLOWER, BROCCOLI, TURNIP AND OTHER BRASSICAS	0	0			
1209913000	SEEDS OF CARROT (DAUCUS CAROTA)	0	0			
1209914000	SEEDS OF LETTUCE (LACTUCA SATIVA)	0	0			
1209915000	SEEDS OF TOMATOES (LICOPERSICUM SPP)	0	0			
1209919000	OTHER SEEDS OF VEGETABLES, WILD OR OTHERWISE	0	0			
1209991000	SEEDS OF TREES THAT BEAR EDIBLE FRUIT OR FOREST TREES	0	0			
1209992000	TOBACCO SEEDS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
1209993000	TARA SEEDS (CAESALPINEA SPINOSA)	0	0			
1209994000	ANNATO SEEDS	0	0			
1209999000	OTHER SEEDS, FRUIT AND SPORES, OF A KIND USED FOR SOWING	0	0			
1210100000	HOP CONES, NEITHER GROUND NOR POWDERED NOR IN THE FORM OF PELLETS	0	0			
1210200000	HOP CONES, GROUND, POWDERED OR IN THE FORM OF PELLETS; LUPULIN	0	0			
1211200000	GINSENG ROOTS	9	0			
1211300000	COCA LEAVES	9	0			
1211400000	POPPY STRAW	9	0			
1211903000	ORÉGANO (ORIGANUM VULGARE)	9	0			
1211905000	CAT'S CLAW (UNCARIA TOMENTOSA)	9	0			
1211906000	LEMON GRASS (CYMBOPOGON CITRATUS)	9	0			
1211909040	PYRETHRUM	9	0			
1211909090	OTHER PLANTS AND PARTS OF PLANTS, SEEDS AND FRUITS, OF A KIND USED PRIMARILY IN PERFUMERY, IN PHARMACY OR FOR INSECTICIDAL, FUNGICIDAL OR SIMILAR PURPOSES, FRESH OR DRIED, WHETHER OR NOT CUT, CRUSHED OR POWDERED	9	0			
1212200000	SEAWEEDS AND OTHER ALGAE	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
1212910000	SUGAR BEET	9	5			
1212991000	SUGAR CANE	9	5			
1212999010	LOCUST BEANS, INCLUDING LOCUST BEAN SEEDS	9	5			
1212999090	FRUIT STONES AND KERNELS AND OTHER VEGETABLE PRODUCTS (INCLUDING UNROASTED CHICORY ROOTS OF THE VARIETY CICHORIUM INTYBUS SATIVUM) OF A KIND USED PRIMARILY FOR HUMAN CONSUMPTION, NOT ELSEWHERE SPECIFIED OR INCLUDED	9	5			
1213000000	CEREAL STRAW AND HUSKS, UNPREPARED, WHETHER OR NOT CHOPPED, GROUND, PRESSED OR IN THE FORM OF PELLETS	9	0			
1214100000	LUCERNE (ALFALFA) MEAL AND PELLETS	0	0			
1214900000	SWEDES, MANGOLDS, FODDER ROOTS, HAY, LUCERNE (ALFALFA), CLOVER, SAINFOIN, FORAGE KALE, LUPINES, VETCHES AND SIMILAR FORAGE PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS	0	0			
1301200000	GUM ARABIC	0	0			
1301904000	GUM TRAGACANTH	0	0			
1301909010	LAC	0	0			
1301909090	OTHER NATURAL GUMS, RESINS, GUM-RESINS AND OLEORESINS (FOR EXAMPLE BALSAMS)	9	10			
1302111000	CONCENTRATES OF POPPY STRAW	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
1302119000	OTHER VEGETABLE CONCENTRATES OF OPIUM EXCEPT OF POPPY STRAW	9	0			
1302120000	VEGETABLE SAPS AND EXTRACTS OF LIQUORICE	9	0			
1302130000	VEGETABLE SAPS AND EXTRACTS OF HOPS	0	0			
1302191100	EXTRACT OF CAT'S CLAW (UNCARIA TOMENTOSA), PUT UP OR PACKAGED FOR RETAIL SALE	9	0			
1302191900	OTHER EXTRACT OF CAT'S CLAW (UNCARIA TOMENTOSA), EXCLUDING EXTRACT PUT UP OR PACKAGED FOR RETAIL SALE	9	0			
1302192000	SOYA BEAN EXTRACT, WHETHER OR NOT POWDERED	9	5			
1302199100	OTHER VEGETABLE SAPS AND EXTRACTS, PUT UP OR PACKAGED FOR RETAIL SALE	9	5			
1302199900	OTHER VEGETABLE SAPS AND EXTRACTS, EXCLUDING EXTRACTS PUT UP OR PACKAGED FOR RETAIL SALE	9	5			
1302200000	PECTIC SUBSTANCES, PECTINATES AND PECTATES	0	0			
1302310000	AGAR-AGAR	0	0			
1302320000	MUCILAGES AND THICKENERS, WHETHER OR NOT MODIFIED, DERIVED FROM LOCUST BEANS, LOCUST BEAN SEEDS OR GUAR SEEDS	0	0			
1302391000	MUCILAGES OF TARA SEED (CAESALPINEA SPINOSA)	9	0			
1302399000	OTHER MUCILAGES AND THICKENERS, WHETHER OR NOT MODIFIED, DERIVED FROM VEGETABLE PRODUCTS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
1401100000	BAMBOOS	9	0			
1401200000	RATTANS	9	0			
1401900000	OTHER VEGETABLE MATERIALS OF A KIND USED PRIMARILY FOR PLAITING (FOR EXAMPLE REEDS, RUSHES, OSIER, RAFFIA, CLEANED, BLEACHED OR DYED CEREAL STRAW AND LIME BARK)	9	0			
1404200000	COTTON LINTERS	9	5			
1404901000	ANATTO POWDER	9	10			
1404902000	TARA (CAESALPINEA SPINOSA) POWDER	9	0			
1404909010	VEGETABLE MATERIALS OF A KIND USED PRIMARILY AS STUFFING OR AS PADDING, WHETHER OR NOT PUT UP AS A LAYER WITH OR WITHOUT SUPPORTING MATERIAL, OTHER THAN KAPOK	0	0			
1404909090	OTHER VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED	9	0			
1501001000	PIG FAT (INCLUDING LARD)	9	10			
1501003000	POULTRY FAT	9	10			
1502001100	RAW TALLOW AND OTHER UNREFINED FATS, DENATURED	9	5			
1502001900	OTHER RAW TALLOW AND OTHER UNREFINED FATS, EXCLUDING DENATURED	9	5			
1502009000	OTHER FATS OF BOVINE ANIMALS, SHEEP OR GOATS, OTHER THAN THOSE OF HEADING 15.03	0	0			
1503000000	LARD STEARIN, LARD OIL, OLEOSTEARIN, OLEO-OIL AND TALLOW OIL, NOT EMULSIFIED OR MIXED OR OTHERWISE PREPARED	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
1504101000	COD LIVER OIL	0	0			
1504102100	LIVER OILS OF OTHER FISH, CRUDE	9	0			
1504102900	LIVER OILS OF OTHER FISH, EXCLUDING CRUDE	9	0			
1504201000	FATS AND OILS OF FISH AND THEIR FRACTIONS, OTHER THAN LIVER OILS, CRUDE	9	0			
1504209000	OTHER FATS AND OILS OF FISH AND THEIR FRACTIONS, OTHER THAN LIVER OILS	9	0			
1504300000	FATS AND OILS OF MARINE MAMMALS AND THEIR FRACTIONS	9	0			
1505001000	WOOL GREASE, CRUDE	0	0			
1505009100	LANOLIN	0	0			
1505009900	OTHER WOOL GREASE AND FATTY SUBSTANCES DERIVED THEREFROM	0	0			
1506001000	NEAT'S FOOT OIL	0	0			
1506009000	OTHER ANIMAL FATS AND OILS AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED	0	0			
1507100000	CRUDE SOYA-BEAN OIL, WHETHER OR NOT DEGUMMED	0	0			
1507901000	REFINED SOYA-BEAN OIL CONTAINING NO MORE THAN 1 % ADDED DENATURING SUBSTANCES	9	7			
1507909000	REFINED SOYA-BEAN OIL, EXCLUDING OIL CONTAINING NO MORE THAN 1 % ADDED DENATURING SUBSTANCES	9	7			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
1508100000	CRUDE GROUND-NUT OIL	0	0			
1508900000	GROUND-NUT OIL AND ITS FRACTIONS, REFINED, BUT NOT CHEMICALLY MODIFIED	9	0			
1509100000	VIRGIN OLIVE OIL	9	0			
1509900000	OLIVE OIL AND ITS FRACTIONS, REFINED, BUT NOT CHEMICALLY MODIFIED	9	0			
1510000000	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	9	10			
1511100000	CRUDE PALM OIL	9	5			
1511900000	PALM OIL AND ITS FRACTIONS, REFINED, BUT NOT CHEMICALLY MODIFIED	9	5			
1512111000	CRUDE SUNFLOWER OILS	0	0			
1512112000	CRUDE SAFFLOWER OILS	0	0			
1512191000	OTHER SUNFLOWER OILS, EXCLUDING CRUDE OILS	9	10			
1512192000	OTHER SAFFLOWER OILS, EXCLUDING CRUDE OILS	9	5			
1512210000	CRUDE COTTON-SEED OIL, WHETHER OR NOT GOSSYPOL HAS BEEN REMOVED	9	10			
1512290000	OTHER COTTON-SEED OILS, EXCLUDING CRUDE OILS, WHETHER OR NOT GOSSYPOL HAS BEEN REMOVED	9	5			
1513110000	CRUDE COCONUT (COPRA) OIL	0	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
1513190000	OTHER COCONUT (COPRA) OIL AND ITS FRACTIONS	0	0			
1513211000	CRUDE PALM KERNEL OILS	9	5			
1513212000	CRUDE BABASSU OILS	0	0			
1513291000	REFINED PALM KERNEL OIL	9	5			
1513292000	REFINED BABASSU OIL	9	0			
1514110000	CRUDE LOW ERUCIC ACID RAPE OR COLZA OILS	0	0			
1514190000	OTHER LOW ERUCIC ACID RAPE OR COLZA OILS, EXCLUDING CRUDE OILS	9	5			
1514910000	OTHER CRUDE OILS, EXCLUDING LOW ERUCIC ACID RAPE OR COLZA OILS	0	0			
1514990000	OTHER OILS, EXCLUDING LOW ERUCIC ACID RAPE OR COLZA AND CRUDE OILS	9	5			
1515110000	CRUDE LINSEED OIL	0	0			
1515190000	OTHER LINSEED OIL, EXCLUDING CRUDE OIL	9	10			
1515210000	CRUDE MAIZE (CORN) OIL	9	10			
1515290000	MAIZE (CORN) OIL, EXCLUDING CRUDE OIL	9	10			
1515300000	CASTOR OIL AND ITS FRACTIONS	0	0			
1515500000	SESAME OIL AND ITS FRACTIONS	9	0			
1515900010	TUNG OIL AND ITS FRACTIONS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
1515900090	OTHER FIXED VEGETABLE FATS AND OILS (INCLUDING JOJOBA OIL) AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED	9	10			
1516100000	ANIMAL FATS AND OILS AND THEIR FRACTIONS PARTLY OR WHOLLY HYDROGENATED, INTERESTERIFIED, RE-ESTERIFIED OR ELAIDINISED, WHETHER OR NOT REFINED, BUT NOT FURTHER PREPARED	9	10			
1516200000	VEGETABLE FATS AND OILS AND THEIR FRACTIONS, PARTLY OR WHOLLY HYDROGENATED, INTERESTERIFIED, RE-ESTERIFIED OR ELAIDINISED, WHETHER OR NOT REFINED, BUT NOT FURTHER PREPARED	9	10			
1517100000	MARGARINE, EXCLUDING LIQUID MARGARINE	9	5			
1517900000	OTHER MARGARINES; EDIBLE MIXTURES OR PREPARATIONS OF ANIMAL OR VEGETABLE FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS AND OILS OF THIS CHAPTER, OTHER THAN EDIBLE FATS OR OILS OF CHAPTER 15.16 AND THEIR FRACTIONS, MIXTURES OR NO FOOD PREPARATIONS OR FAT OR ANIMAL OR VEGETABLE OILS OF DIFFERENT FRACTIONS OF FATS OR OILS OF THIS CHAPTER, NOT SPECIFIED OR INCLUDED ELSEWHERE	9	10			
1518001000	LINOXYN	9	10			
1518009000	OTHER ANIMAL OR VEGETABLE FATS AND OILS AND THEIR FRACTIONS, BOILED, OXIDISED, DEHYDRATED, SULPHURISED, BLOWN, POLYMERISED BY HEAT IN A VACUUM OR INERT GAS OR OTHERWISE CHEMICALLY MODIFIED, EXCLUDING THOSE OF HEADING	0	0			
1520000000	GLYCEROL, CRUDE; GLYCEROL WATERS AND GLYCEROL LYES	9	3			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
1521101000	CARNAUBA WAX	0	0			
1521102000	CANDELILLA WAX	0	0			
1521109000	OTHER VEGETABLE WAXES	0	0			
1521901000	BEESWAX OR OTHER INSECT WAXES	9	5			
1521902000	SPERMACETI	9	0			
1522000000	DEGRAS; RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR VEGETABLE WAXES	0	0			
1601000000	SAUSAGES AND SIMILAR PRODUCTS, OF MEAT, MEAT OFFAL OR BLOOD; FOOD PREPARATIONS BASED ON THESE PRODUCTS	17	5		SEA	
1602100000	HOMOGENISED PREPARATIONS OF MEAT, OFFAL OR BLOOD	17	7			
1602200000	PREPARED OR PRESERVED LIVER OF ANY ANIMAL	17	PY			
1602311000	PREPARED OR PRESERVED CUTS, SEASONED AND FROZEN, OF TURKEY MEAT	17	PY			
1602319000	OTHER PREPARED OR PRESERVED TURKEY MEAT	17	PY			
1602321011	PREPARED OR PRESERVED MEAT FROM FOWLS OF THE SPECIES GALLUS DOMESTICUS, HINDQUARTERS, INCLUDING CUTS THEREOF, WITH BONE IN PIECES, SEASONED OR FROZEN	17	PY			
1602321012	PREPARED OR PRESERVED MEAT FROM FOWLS OF THE SPECIES GALLUS DOMESTICUS, HINDQUARTERS, INCLUDING CUTS THEREOF, BONELESS IN PIECES, SEASONED OR FROZEN	17	PY			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
1602321090	OTHER PREPARED OR PRESERVED CUTS, SEASONED AND FROZEN, OF FOWLS OF THE SPECIES GALLUS DOMESTICUS	17	PY			
1602329011	OTHER PREPARED OR PRESERVED MEAT FROM FOWLS OF THE SPECIES GALLUS DOMESTICUS, HINDQUARTERS, WITH BONE IN	17	PY			
1602329012	OTHER PREPARED OR PRESERVED MEAT FROM FOWLS OF THE SPECIES GALLUS DOMESTICUS, HINDQUARTERS, BONELESS	17	PY			
1602329090	OTHER PREPARED OR PRESERVED MEAT FROM FOWLS OF THE SPECIES GALLUS DOMESTICUS	17	PY			
1602391000	PREPARED OR PRESERVED MEAT FROM OTHER POULTRY OF HEADING 01.05 IN THE FORM OF CUTS, SEASONED AND FROZEN	17	PY			
1602399000	OTHER PREPARED OR PRESERVED MEAT FROM OTHER POULTRY OF HEADING 01.05, EXCLUDING IN THE FORM OF CUTS, SEASONED AND FROZEN	17	PY			
1602410000	PREPARED OR PRESERVED HAMS AND CUTS THEREOF OF SWINE	17	7			
1602420000	PREPARED OR PRESERVED SHOULDERS AND CUTS THEREOF OF SWINE	17	7			
1602490000	OTHER PREPARED OR PRESERVED MEAT OF SWINE, INCLUDING MIXTURES	17	7			
1602500000	PREPARED OR PRESERVED MEAT OF BOVINE ANIMALS	20	BF			
1602900000	OTHER PREPARED OR PRESERVED MEAT, INCLUDING PREPARATIONS OF THE BLOOD OF ANY ANIMAL	20	12	Excluding products from bovine animals. Products from bovine animals are included in the BF category.		

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
1603000000	EXTRACTS AND JUICES OF MEAT, FISH OR CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES	9	10			
1604110000	PREPARED OR PRESERVED SALMON, WHOLE OR IN PIECES, BUT NOT MINCED	9	0			
1604120000	PREPARED OR PRESERVED HERRING, WHOLE OR IN PIECES, BUT NOT MINCED	9	0			
1604131010	PREPARED OR PRESERVED SARDINES, SARDINELLA AND BRISLING OR SPRATS IN TOMATO SAUCE, WHOLE OR IN PIECES BUT NOT MINCED, IN OVAL CONTAINERS	9	0			
1604131020	PREPARED OR PRESERVED SARDINES, SARDINELLA AND BRISLING OR SPRATS IN TOMATO SAUCE, WHOLE OR IN PIECES BUT NOT MINCED, IN TALL CONTAINERS	9	0			
1604131090	OTHER PREPARED OR PRESERVED SARDINES, SARDINELLA AND BRISLING OR SPRATS, IN TOMATO SAUCE, WHOLE OR IN PIECES	9	0			
1604132000	PREPARED OR PRESERVED SARDINES, SARDINELLA AND BRISLING OR SPRATS, IN OIL, WHOLE OR IN PIECES	9	0			
1604133000	PREPARED OR PRESERVED SARDINES, SARDINELLA AND BRISLING OR SPRATS, IN BRINE, WHOLE OR IN PIECES	9	0			
1604139000	OTHER PREPARED OR PRESERVED SARDINES, SARDINELLA AND BRISLING OR SPRATS, WHOLE OR IN PIECES	9	0			
1604141000	PREPARED OR PRESERVED TUNA, WHOLE OR IN PIECES	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
1604142000	PREPARED AND PRESERVED SKIPJACK AND BONITO, WHOLE OR IN PIECES	9	0			
1604150000	PREPARED OR PRESERVED MACKEREL, WHOLE OR IN PIECES	9	0			
1604160000	PREPARED OR PRESERVED ANCHOVIES, WHOLE OR IN PIECES	9	0			
1604190000	PREPARED OR PRESERVED FISH, WHOLE OR IN PIECES, BUT NOT MINCED	9	0			
1604200000	OTHER PREPARED AND PRESERVED FISH	9	0			
1604300000	PREPARED OR PRESERVED CAVIAR AND CAVIAR SUBSTITUTES	9	0			
1605100000	PREPARED AND PRESERVED CRABS	9	0			
1605200000	PREPARED AND PRESERVED SHRIMPS AND PRAWNS	9	0			
1605300000	PREPARED OR PRESERVED LOBSTERS	9	0			
1605400000	PREPARED OR PRESERVED CRUSTACEANS	9	0			
1605901000	PREPARED OR PRESERVED CLAMS, LOCOS AND ABALONES	9	0			
1605909000	OTHER PREPARED AND PRESERVED MOLLUSCS AND AQUATIC INVERTEBRATES	9	0			
1701111000	BROWN SUGAR (LOAF OR GRATED)	9	SR			
1701119000	RAW CANE SUGAR NOT CONTAINING ADDED FLAVOURING OR COLOURING, EXCLUDING BROWN SUGAR (LOAF OR GRATED)	9	SR			*
1701120000	RAW BEET SUGAR, NOT CONTAINING ADDED FLAVOURING OR COLOURING	9	SR			*

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
1701910000	REFINED CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM, WITH ADDED FLAVOURING OR COLOURING	9	SR			
1701991000	CHEMICALLY PURE SUCROSE	9	SR			
1701999000	OTHER CANE OR BEET SUGARS, IN SOLID FORM	9	SR			*
1702110000	LACTOSE AND LACTOSE SYRUP CONTAINING 99 % OR MORE LACTOSE BY WEIGHT, EXPRESSED AS ANHYDROUS LACTOSE, CALCULATED ON THE BASIS OF DRY MATTER	0	SR			
1702191000	OTHER LACTOSE	0	SR			
1702192000	OTHER LACTOSE SYRUP	9	SR			
1702200000	MAPLE SUGAR AND MAPLE SYRUP	9	SR			
1702301000	GLUCOSE AND GLUCOSE SYRUP, NOT CONTAINING FRUCTOSE, OR CONTAINING IN THE DRY STATE LESS THAN 20 % BY WEIGHT OF FRUCTOSE, CONTAINING BY WEIGHT 99 % OR MORE GLUCOSE, EXPRESSED AS ANHYDROUS GLUCOSE, CALCULATED ON THE BASIS OF DRY MATTER (DEXTROSE)	0	SR			
1702302000	GLUCOSE SYRUP NOT CONTAINING FRUCTOSE, OR CONTAINING IN THE DRY STATE LESS THAN 20 % BY WEIGHT OF FRUCTOSE	9	SR			*
1702309000	OTHER GLUCOSES AND GLUCOSE SYRUP NOT CONTAINING FRUCTOSE OR CONTAINING IN THE DRY STATE LESS THAN 20 % BY WEIGHT OF FRUCTOSE	9	SR			
1702401000	GLUCOSE CONTAINING IN THE DRY STATE OVER OR EQUAL THAN 20 % BUT LESS THAN 50 % FRUCTOSE BY WEIGHT, EXCLUDING INVERT SUGAR	9	SR			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
1702402000	GLUCOSE SYRUP CONTAINING IN THE DRY STATE OVER OR EQUAL THAN 20 % BUT LESS THAN 50 % FRUCTOSE BY WEIGHT, EXCLUDING INVERT SUGAR	9	SR			
1702500000	CHEMICALLY PURE FRUCTOSE	0	SR			
1702600000	OTHER FRUCTOSES AND FRUCTOSE SYRUP, CONTAINING IN THE DRY STATE OVER 50 % FRUCTOSE BY WEIGHT, EXCLUDING INVERT SUGAR	9	SR			*
1702901000	ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY, CONTAINING IN THE DRY STATE 50 % FRUCTOSE BY WEIGHT	9	SR			
1702902000	CARAMEL CONTAINING IN THE DRY STATE 50 % FRUCTOSE BY WEIGHT	9	SR			*
1702903000	SUGARS WITH ADDED FLAVOURING OR COLOURING CONTAINING IN THE DRY STATE 50 % FRUCTOSE BY WEIGHT	9	SR			*
1702904000	OTHER SYRUPS CONTAINING IN THE DRY STATE 50 % FRUCTOSE BY WEIGHT	9	SR			*
1702909000	OTHER SUGARS, INCLUDING INVERTED SUGAR AND OTHER SUGARS AND SUGAR SYRUPS CONTAINING IN THE DRY STATE 50 % FRUCTOSE BY WEIGHT	0	SR			
1703100000	CANE MOLASSES	9	0			
1703900000	OTHER MOLASSES RESULTING FROM THE EXTRACTION OR REFINING OF SUGAR, EXCLUDING CANE MOLASSES	9	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
1704101000	SUGAR-COATED CHEWING GUMS	17	5			
1704109000	OTHER CHEWING GUMS	17	5			
1704901000	BOILED SWEETS, PASTILLES AND SIMILAR SUGAR CONFECTIONERY	17	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
1704909000	OTHER SUGAR CONFECTIONERY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING COCOA	17	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
1801001100	COCOA BEANS, RAW, SEED	9	0			
1801001900	COCOA BEANS, RAW, EXCLUDING SEED	9	0			
1801002000	COCOA BEANS, WHOLE OR BROKEN, ROASTED	9	5			
1802000000	COCOA SHELLS, HUSKS AND OTHER COCOA WASTE	0	0			
1803100000	COCOA PASTE, NOT DEFATTED	9	10			
1803200000	COCOA PASTE, WHOLLY OR PARTLY DEFATTED	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
1804001100	COCOA BUTTER HAVING AN ACID INDEX, EXPRESSED AS OLEIC ACID, NOT EXCEEDING 1 %	9	10			
1804001200	COCOA BUTTER HAVING AN ACID INDEX, EXPRESSED AS OLEIC ACID, EXCEEDING 1 % BUT NOT EXCEEDING 1,65 %	9	10			
1804001300	COCOA BUTTER HAVING AN ACID INDEX, EXPRESSED AS OLEIC ACID, EXCEEDING 1,65 %	9	10			
1804002000	COCOA FAT AND OIL	9	10			
1805000000	COCOA POWDER, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	9	5			
1806100000	COCOA POWDER, CONTAINING ADDED SUGAR OR SWEETENER	17	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
1806201000	PREPARATIONS IN BLOCKS, SLABS OR BARS WEIGHING MORE THAN 2 KG OR IN LIQUID, PASTE, POWDER, GRANULAR OR SIMILAR FORM IN CONTAINERS OR IMMEDIATE PACKINGS WITH A CONTENT EXCEEDING 2 KG, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
1806209000	OTHER PREPARATIONS IN BLOCKS, SLABS OR BARS WEIGHING MORE THAN 2 KG OR IN LIQUID, PASTE, POWDER, GRANULAR OR SIMILAR FORM IN CONTAINERS OR IMMEDIATE PACKINGS WITH A CONTENT EXCEEDING 2 KG	17	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
1806311000	PREPARATIONS IN BLOCKS, SLABS OR BARS, FILLED, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
1806319000	OTHER PREPARATIONS IN BLOCKS, SLABS OR BARS, FILLED	17	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
1806320000	CHOCOLATE AND ITS FOOD PREPARATIONS, IN BLOCKS, SLABS OR BARS, NOT FILLED	17	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
1806900000	OTHER CHOCOLATE AND FOOD PREPARATIONS CONTAINING COCOA	17	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
1901101000	MILK FORMULAS FOR INFANTS UP TO 12 MONTHS OLD	9	FP			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
1901109100	PREPARATIONS FOR INFANT USE, PACKAGED FOR RETAIL SALE, BASED ON FLOURS, MEALS, STARCHES OR MALT EXTRACTS	9	FP			
1901109900	OTHER PREPARATIONS FOR INFANT USE PACKAGED FOR RETAIL SALE	9	FP			
1901200000	MIXES AND DOUGHS FOR THE PREPARATION OF BAKERS' PRODUCTS OF HEADING 19.05	9	0			
1901901000	MALT EXTRACT	9	3	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
1901902000	BLANCMANGE OR DULCE DE LECHE	9	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		*
1901909000	OTHER PREPARATIONS OF FLOUR, GROATS, MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA OR CONTAINING LESS THAN 40 % COCOA BY WEIGHT CALCULATED ON A TOTALLY DEFATTED BASIS, NOT SPECIFIED OR INCLUDED ELSEWHERE	9	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		*
1902110000	UNCOOKED PASTA, NOT STUFFED OR OTHERWISE PREPARED, CONTAINING EGGS	9	3			
1902190000	OTHER UNCOOKED PASTA, NOT STUFFED OR OTHERWISE PREPARED	9	3			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
1902200000	STUFFED PASTA, WHETHER OR NOT COOKED OR OTHERWISE PREPARED	9	3			
1902300000	OTHER PASTA	9	3			
1902400000	COUSCOUS	9	3			
1903000000	TAPIOCA AND SUBSTITUTES THEREOF PREPARED FROM STARCH, IN THE FORM OF FLAKES, GRAINS, PEARLS, SIFTINGS OR SIMILAR FORMS	9	3			
1904100000	PREPARED FOODS OBTAINED BY THE SWELLING OR ROASTING OF CEREALS OR CEREAL PRODUCTS	17	5			
1904200000	PREPARED FOODS OBTAINED FROM UNROASTED CEREAL FLAKES OR FROM MIXTURES OF UNROASTED CEREAL FLAKES AND ROASTED CEREAL FLAKES OR SWELLED CEREALS	17	5			
1904300000	BULGUR WHEAT	9	0			
1904900000	CEREALS (OTHER THAN MAIZE (CORN)) IN GRAIN FORM OR IN THE FORM OF FLAKES OR OTHER WORKED GRAINS (EXCEPT FLOUR, GROATS AND MEAL), PRE-COOKED OR OTHERWISE PREPARED, NOT SPECIFIED OR INCLUDED ELSEWHERE	17	5			
1905100000	CRISPBREAD (ALSO KNOWN AS KNÄCKEBROT)	9	0			
1905200000	GINGERBREAD AND THE LIKE	9	0			
1905310000	SWEET BISCUITS (WITH ADDED SWEETENER)	9	0			
1905320000	WAFFLES AND WAFERS	9	0			
1905400000	TOASTED BREAD AND SIMILAR TOASTED PRODUCTS	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
1905901000	SALTED OR FLAVOURED BISCUITS	9	0			
1905909000	OTHER BREAD, PASTRY, CAKES, BISCUITS AND OTHER BAKERS' PRODUCTS, WHETHER OR NOT CONTAINING COCOA; COMMUNION WAFERS, EMPTY CACHETS OF A KIND SUITABLE FOR PHARMACEUTICAL USE, SEALING WAFERS, RICE PAPER AND SIMILAR PRODUCTS	9	0			
2001100000	CUCUMBERS AND GHERKINS, PREPARED OR PRESERVED IN VINEGAR OR ACETIC ACID	17	5			
2001901000	OLIVES, PREPARED OR PRESERVED IN VINEGAR OR ACETIC ACID	17	5			
2001909000	OTHER VEGETABLES, WILD OR OTHERWISE, AND OTHER EDIBLE PARTS OF PLANTS, PREPARED OR PRESERVED IN VINEGAR OR ACETIC ACID	17	5	Excluding sweet corn. Sweet corn is included in the SC category.		
2002100000	TOMATOES, WHOLE OR IN PIECES, PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID	17	5			
2002900000	OTHER TOMATOES, PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID	17	5			
2003100000	MUSHROOMS OF THE GENUS AGARICUS, PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID	17	MM			
2003200000	TRUFFLES, PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID	17	5			
2003900000	OTHER MUSHROOMS PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID	17	5			
2004100000	POTATOES PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, FROZEN	17	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2004900000	OTHER VEGETABLES AND MIXTURES OF VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, FROZEN	17	5	Excluding sweet corn. Sweet corn is included in the SC category.		
2005100000	HOMOGENISED VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, NOT FROZEN	17	5			
2005200000	POTATOES PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, NOT FROZEN	17	10			
2005400000	PEAS PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, NOT FROZEN	17	5			
2005510000	BEANS (VIGNA SPP, PHASEOLUS SPP), SHELLED, PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, NOT FROZEN	17	0			
2005590000	OTHER BEANS (VIGNA SPP, PHASEOLUS SPP), PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, NOT FROZEN	17	0			
2005600000	ASPARAGUS PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, NOT FROZEN	17	0			
2005700000	OLIVES PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, NOT FROZEN	17	5			
2005800000	SWEET CORN (ZEA MAYS VAR SACCHARATA) PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, NOT FROZEN	17	SC			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2005910000	BAMBOO SHOOTS PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, NOT FROZEN	17	0			
2005991000	GLOBE ARTICHOKEs PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, NOT FROZEN	17	0			
2005992000	PAPRIKA (CAPSICUM ANNUUM) PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, NOT FROZEN	17	0			
2005999000	OTHER VEGETABLES AND MIXTURES OF VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, NOT FROZEN	17	5			
2006000000	VEGETABLES, WILD OR OTHERWISE, FRUIT, NUTS, FRUIT-PEEL AND OTHER PARTS OF PLANTS, PRESERVED USING SUGAR (DRAINED, GLACÉ OR CRYSTALLISED)	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2007100000	HOMOGENISED PREPARATIONS OF FRUIT	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2007911000	JAMS, FRUIT JELLIES AND MARMALADES OF CITRUS FRUIT	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2007912000	PURÊES AND PASTES OF CITRUS FRUIT	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2007991100	JAMS, FRUIT JELLIES AND MARMALADES OF PINEAPPLE	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2007991200	PURÊES AND PASTES OF PINEAPPLE	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2007999100	OTHER JAMS, FRUIT JELLIES AND MARMALADES	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2007999200	OTHER PURÊES AND PASTES	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2008111000	BUTTER MADE OF GROUND NUTS	17	5			
2008119000	OTHER GROUND-NUT PRODUCTS OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT	17	5			
2008191000	CASHEW NUTS OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT	17	5			
2008192000	PISTACHIOS OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT	17	5			
2008199000	OTHER NUTS AND OTHER SEEDS, INCLUDING MIXTURES, OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT	17	5			
2008201000	PINEAPPLES PREPARED OR PRESERVED IN WATER CONTAINING ADDED SUGAR OR OTHER SWEETENER, INCLUDING SYRUP	17	10			
2008209000	OTHER PINEAPPLES, OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT	17	10			
2008300000	CITRUS FRUIT OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT	17	10			
2008400000	PEARS OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2008500000	APRICOTS OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT	17	10			
2008601000	CHERRIES PREPARED OR PRESERVED IN WATER CONTAINING ADDED SUGAR OR OTHER SWEETENER, INCLUDING SYRUP	17	10			
2008609000	OTHER CHERRIES OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT	17	10			
2008702000	PEACHES, INCLUDING NECTARINES, PREPARED OR PRESERVED IN WATER CONTAINING ADDED SUGAR OR OTHER SWEETENER, INCLUDING SYRUP	17	0			
2008709000	OTHER PEACHES, INCLUDING NECTARINES, OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT	17	0			
2008800000	STRAWBERRIES OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT	17	10			
2008910000	PALM HEARTS OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT	17	0			
2008920000	MIXTURES OF FRUITS, NUTS AND OTHER EDIBLE PARTS OF PLANTS, OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT	17	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2008992000	PAPAWS (PAPAYAS) OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT	17	10			
2008993000	MANGOES OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT	17	10			
2008999000	OTHER FRUITS, NUTS AND OTHER EDIBLE PARTS OF PLANTS, OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT	17	10	Excluding sweet corn. Sweet corn is included in the SC category.		
2009110000	ORANGE JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER, FROZEN	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009120000	ORANGE JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER, NOT FROZEN, WITH A BRIX VALUE NOT EXCEEDING 20	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009190000	OTHER ORANGE JUICES, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2009210000	GRAPEFRUIT JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER, WITH A BRIX VALUE NOT EXCEEDING 20	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009290000	OTHER GRAPEFRUIT JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009310000	JUICE OF ANY OTHER SINGLE CITRUS FRUIT, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER, WITH A BRIX VALUE NOT EXCEEDING 20	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009391000	LIME JUICE UNDER SUB-HEADING 0805.50.21, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009399000	OTHER JUICE OF ANY OTHER SINGLE CITRUS FRUIT, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2009410000	PINEAPPLE JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER, WITH A BRIX VALUE NOT EXCEEDING 20	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009490000	OTHER PINEAPPLE JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009500000	TOMATO JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009610000	GRAPE JUICE (INCLUDING GRAPE MUST), UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER, WITH A BRIX VALUE NOT EXCEEDING 30	17	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009690000	OTHER GRAPE JUICE, INCLUDING GRAPE MUST, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2009710000	APPLE JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER, WITH A BRIX VALUE NOT EXCEEDING 20	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009790000	OTHER APPLE JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009801100	PAPAYA JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009801200	PASSION FRUIT (PASSIFLORA EDULIS) JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009801300	SOURSOPS (ANNONA MURICATA) JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2009801400	MANGO JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009801500	CAMU CAMU (MYRCIARIA DUBIA) JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009801900	JUICE OF ANY OTHER SINGLE FRUIT, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009802000	VEGETABLE JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009900000	MIXTURES OF JUICES, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2101110000	EXTRACTS, ESSENCES AND CONCENTRATES OR COFFEE	9	5			
2101120000	PREPARATIONS BASED ON SUCH EXTRACTS, ESSENCES OR CONCENTRATES OR COFFEE OR BASED ON COFFEE	9	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2101200000	EXTRACTS, ESSENCES AND CONCENTRATES, OF TEA OR MATÉ AND PREPARATIONS BASED ON SUCH EXTRACTS, ESSENCES OR CONCENTRATES, OR BASED ON TEA OR MATÉ	9	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2101300000	ROASTED CHICORY AND OTHER ROASTED COFFEE SUBSTITUTES AND EXTRACTS, ESSENCES AND CONCENTRATES THEREOF	9	0			
2102101000	CULTURE YEAST	9	3			
2102109000	OTHER ACTIVE YEASTS	9	3			
2102200000	INACTIVE YEASTS; OTHER DEAD SINGLE-CELL MICRO-ORGANISMS	9	3			
2102300000	PREPARED BAKING POWDERS	9	3			
2103100000	SOY SAUCE	9	3			
2103200000	TOMATO KETCHUP AND OTHER TOMATO SAUCES	9	3			
2103301000	MUSTARD FLOUR	9	3			
2103302000	PREPARED MUSTARD	9	3			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2103901000	MAYONNAISE	9	3			
2103902000	MIXED CONDIMENTS AND MIXED SEASONINGS	9	3			
2103909000	OTHER SAUCES AND PREPARATIONS THEREFOR	9	3			
2104101000	PREPARATIONS FOR SOUPS AND BROTHS	9	3			
2104102000	SOUPS AND BROTHS	9	3			
2104200000	HOMOGENISED COMPOSITE FOOD PREPARATIONS	9	3			
2105001000	ICE CREAM NOT CONTAINING MILK OR DAIRY PRODUCTS	9	IE			
2105009000	OTHER ICE CREAM, WHETHER OR NOT CONTAINING COCOA	17	IE			
2106101100	PROTEIN CONCENTRATES OF SOYA, CONTAINING BETWEEN 65 % AND 75 % PROTEIN ON THE DRY PRODUCT	9	3			
2106101900	OTHER PROTEIN CONCENTRATES	9	3			
2106102000	TEXTURED PROTEIN SUBSTANCES	9	3			
2106901000	POWDERS FOR TABLE CREAMS, JELLIES, ICE CREAMS AND SIMILAR PREPARATIONS	9	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2106902100	COMPOUND PREPARATIONS WITH AN ALCOHOLIC STRENGTH BY VOLUME NOT EXCEEDING 0,5 % VOL., FOR THE PREPARATION OF BEVERAGES, PACKAGED FOR RETAIL SALE	9	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2106902900	OTHER COMPOUND PREPARATIONS WITH AN ALCOHOLIC STRENGTH BY VOLUME NOT EXCEEDING 0,5 % VOL., FOR THE PREPARATION OF BEVERAGES	0	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2106903000	PROTEIN HYDROLYSATES	9	3	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2106904000	YEAST AUTOLYSATES	0	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2106905000	IMPROVERS FOR BREAD-MAKING	9	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2106906000	MIXTURES OF ARTIFICIAL SWEETENERS WITH FOODSTUFFS	9	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2106907100	FOOD PREPARATIONS NOT SPECIFIED OR INCLUDED ELSEWHERE, CONTAINING SOLELY MIXTURES OR EXTRACTS OF PLANTS, PARTS OF PLANTS, SEEDS OR FRUIT	9	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2106907200	FOOD PREPARATIONS NOT SPECIFIED OR INCLUDED ELSEWHERE, CONTAINING SOLELY MIXTURES OR EXTRACTS OF PLANTS, PARTS OF PLANTS, SEEDS OR FRUIT, WITH VITAMINS, MINERALS OR OTHER SUBSTANCES	9	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2106907300	FOOD PREPARATIONS NOT SPECIFIED OR INCLUDED ELSEWHERE, CONTAINING SOLELY MIXTURES OF VITAMINS AND MINERALS	9	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2106907400	FOOD PREPARATIONS NOT SPECIFIED OR INCLUDED ELSEWHERE, CONTAINING SOLELY MIXTURES OF VITAMINS	9	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2106907900	OTHER FOOD SUPPLEMENTS	9	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		*
2106908000	FORMULAS, OTHER THAN MILK FORMULAS, FOR INFANTS UP TO 12 MONTHS OLD	9	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2106909000	OTHER FOOD PREPARATIONS NOT SPECIFIED OR INCLUDED ELSEWHERE	9	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		*
2201100011	NATURAL OR MEDICINAL MINERAL WATER, WHETHER OR NOT AERATED	9	3			
2201100012	ARTIFICIAL MINERAL WATER, WHETHER OR NOT AERATED	9	3			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2201100030	AERATED WATER	9	3			
2201900010	STILL WATER	9	3			
2201900020	ICE	9	3			
2201900090	OTHER WATERS, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR FLAVOURING AND SNOW	9	3			
2202100000	WATER, INCLUDING MINERAL AND AERATED WATER, CONTAINING ADDED SUGAR OR OTHER SWEETENER OR FLAVOURING	9	5			
2202900000	OTHER NON-ALCOHOLIC BEVERAGES, NOT INCLUDING FRUIT OR VEGETABLE JUICES UNDER HEADING 20.09.	9	5			
2203000000	BEER MADE FROM MALT	9	3			
2204100000	SPARKLING WINE	9	5			
2204210000	OTHER WINES; GRAPE MUST WITH FERMENTATION PREVENTED OR ARRESTED BY THE ADDITION OF ALCOHOL, IN CONTAINERS HOLDING NO MORE THAN 2 LITRES	9	3			
2204291000	GRAPE MUST WITH FERMENTATION PREVENTED OR ARRESTED BY THE ADDITION OF ALCOHOL, IN CONTAINERS HOLDING MORE THAN 2 LITRES	0	0			
2204299000	WINES IN CONTAINERS HOLDING MORE THAN 2 LITRES	9	5			
2204300000	OTHER GRAPE MUSTS	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2205100000	VERMOUTH AND OTHER WINES MADE OF FRESH GRAPES PREPARED WITH PLANTS OR AROMATIC SUBSTANCES, IN CONTAINERS HOLDING NO MORE THAN 2 LITRES	9	3			
2205900000	VERMOUTH AND OTHER WINES MADE OF FRESH GRAPES PREPARED WITH PLANTS OR AROMATIC SUBSTANCES, IN CONTAINERS HOLDING MORE THAN 2 LITRES	9	3			
2206000000	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	9	0			
2207100000	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF 80 % VOL OR MORE	9	0			
2207200010	ALCOHOL FUEL	9	0			
2207200090	OTHER ETHYL ALCOHOL AND SPIRITS, DENATURED, OF ANY STRENGTH	9	0			
2208202100	PISCO	9	0			
2208202200	SINGANI	9	0			
2208202900	OTHER SPIRITS OF WINE	9	0			
2208203000	SPIRITS OBTAINED BY DISTILLING MARC (GRAPPA AND THE LIKE)	9	0			
2208300000	WHISKY	9	0			
2208400000	RUM AND OTHER SPIRITS OBTAINED BY DISTILLING FERMENTED SUGAR-CANE PRODUCTS	9	RM			
2208500000	GIN AND GENEVA	9	0			
2208600000	VODKA	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2208701000	LIQUEURS AND CORDIALS OF ANISE	9	0			
2208702000	CRÈMES	9	0			
2208709000	OTHER LIQUEURS AND CORDIALS	9	0			
2208901000	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF UNDER 80 % VOL	9	0			
2208902000	SPIRITS OBTAINED BY DISTILLING AGAVES (TEQUILA AND THE LIKE)	9	0			
2208904200	SPIRITS OF ANISE	9	0			
2208904900	OTHER SPIRITS	9	0			
2208909000	OTHER LIQUEURS AND OTHER SPIRITUOUS BEVERAGES	9	0			
2209000000	VINEGAR AND SUBSTITUTES FOR VINEGAR OBTAINED FROM ACETIC ACID	9	5			
2301101000	GREAVES	0	0			
2301109000	FLOUR, MEAL AND PELLETS OF MEAT OR MEAT OFFAL, UNFIT FOR HUMAN CONSUMPTION	0	0			
2301201100	FLOUR, MEAL AND PELLETS OF FISH WITH A FAT CONTENT EXCEEDING 2 % BY WEIGHT, UNFIT FOR HUMAN CONSUMPTION	0	0			
2301201900	FLOUR, MEAL AND PELLETS OF FISH WITH A FAT CONTENT NOT EXCEEDING 2 % BY WEIGHT, UNFIT FOR HUMAN CONSUMPTION	0	0			
2301209000	FLOUR, MEAL AND PELLETS OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES, UNFIT FOR HUMAN CONSUMPTION	0	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2302100000	BRAN, SHARPS AND OTHER RESIDUES, WHETHER OR NOT IN THE FORM OF PELLETS, DERIVED FROM THE SIFTING, MILLING OR OTHER WORKING OF MAIZE (CORN)	0	0			
2302300000	BRAN, SHARPS AND OTHER RESIDUES, WHETHER OR NOT IN THE FORM OF PELLETS, DERIVED FROM THE SIFTING, MILLING OR OTHER WORKING OF WHEAT	0	0			
2302400010	BRAN, SHARPS AND OTHER RESIDUES, WHETHER OR NOT IN THE FORM OF PELLETS, DERIVED FROM THE SIFTING, MILLING OR OTHER WORKING OF RICE	0	0			
2302400090	BRAN, SHARPS AND OTHER RESIDUES, WHETHER OR NOT IN THE FORM OF PELLETS, DERIVED FROM THE SIFTING, MILLING OR OTHER WORKING OF OTHER CEREALS	0	0			
2302500000	BRAN, SHARPS AND OTHER RESIDUES DERIVED FROM THE SIFTING, MILLING OR OTHER WORKING OF LEGUMINOUS PLANTS	0	0			
2303100000	RESIDUES OF STARCH MANUFACTURE AND SIMILAR RESIDUES	0	0			
2303200000	BEEF PULP, BAGASSE AND OTHER WASTE FROM SUGAR PRODUCTION	0	0			
2303300000	BREWING AND DISTILLING DREGS AND WASTE	0	0			
2304000000	OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF SOYA-BEAN OIL	0	0			
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	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2306100000	OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF COTTON-SEED FATS OR OILS	0	0			
2306200000	OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF LINSEED FATS OR OILS	0	0			
2306300000	OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF SUNFLOWER-SEED FATS OR OILS	0	0			
2306410000	OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF FATS OR OILS FROM RAPE OR COLZA SEEDS WITH A LOW ERUCIC ACID CONTENT	0	0			
2306490000	OTHER OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF FATS OR OILS FROM RAPE OR COLZA SEEDS	0	0			
2306500000	OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF COCONUT OR COPRA FATS OR OILS	0	0			
2306600000	OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF FATS OR OILS FROM PALM NUTS OR KERNELS	0	0			
2306900000	OTHER OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF VEGETABLE FATS OR OILS, OTHER THAN THOSE OF HEADING 23.04 OR 23.05	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2307000000	WINE LEES; ARGOL	0	0			
2308001000	FLOUR OF MARIGOLD FLOWERS	0	0			
2308009000	OTHER VEGETABLE MATERIALS AND VEGETABLE WASTE, RESIDUES AND BY-PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS, OF A KIND USED IN ANIMAL FEEDING, NOT SPECIFIED OR INCLUDED ELSEWHERE	0	0			
2309101000	DOG OR CAT FOOD PACKAGED FOR RETAIL SALE, PUT UP IN AIRTIGHT CONTAINERS	0	0			
2309109000	OTHER DOG OR CAT FOOD PACKAGED FOR RETAIL SALE	0	0			
2309901000	SWEETENED FORAGE	0	0			
2309902000	PREMIXES	0	0			
2309903000	MILK SUBSTITUTES FOR FEEDING CALVES	0	0			
2309909000	OTHER PREPARATIONS OF A KIND USED IN ANIMAL FEEDING	0	0			*
2401101000	DARK TOBACCO, NOT STEMMED/STRIPPED	9	10			
2401102000	LIGHT TOBACCO, NOT STEMMED/STRIPPED	9	10			
2401201000	DARK TOBACCO, PARTLY OR WHOLLY STEMMED/STRIPPED	9	10			
2401202000	LIGHT TOBACCO, PARTLY OR WHOLLY STEMMED/STRIPPED	9	10			
2401300000	TOBACCO REFUSE	9	10			
2402100000	CIGARS, CHEROOTS AND CIGARILLOS CONTAINING TOBACCO	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2402201000	CIGARETTES CONTAINING DARK TOBACCO	9	10			
2402202000	CIGARETTES CONTAINING LIGHT TOBACCO	9	10			
2402900000	CIGARS, CHEROOTS AND CIGARILLOS CONTAINING TOBACCO SUBSTITUTES	9	10			
2403100000	SMOKING TOBACCO, WHETHER OR NOT CONTAINING TOBACCO SUBSTITUTES IN ANY PROPORTION	9	10			
2403910000	"HOMOGENISED" OR "RECONSTITUTED" TOBACCO	9	10			
2403990000	OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; TOBACCO EXTRACTS AND ESSENCES	9	10			
2501001000	TABLE SALT	9	5			
2501002000	SODIUM CHLORIDE, OF A PURITY OF 99,5 % OR MORE, WHETHER OR NOT IN AQUEOUS SOLUTION	0	0			
2501009100	DENATURED SALT	9	0			
2501009200	SALT FOR ANIMAL FEEDS	9	0			
2501009910	SEA WATER	0	0			
2501009990	OTHER SALTS AND SODIUM CHLORIDE	9	5			
2502000000	UNROASTED IRON PYRITES	9	0			
2503000000	SULPHUR OF ALL KINDS, OTHER THAN SUBLIMED SULPHUR, PRECIPITATED SULPHUR AND COLLOIDAL SULPHUR	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2504100000	NATURAL GRAPHITE IN POWDER OR IN FLAKES	9	0			
2504900000	OTHER NATURAL GRAPHITE	9	0			
2505100000	SILICA SANDS AND QUARTZ SANDS	9	0			
2505900000	OTHER NATURAL SANDS OF ALL KINDS, WHETHER OR NOT COLOURED	9	0			
2506100000	QUARTZ (OTHER THAN NATURAL SANDS)	9	0			
2506200000	QUARTZITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS	9	0			
2507001000	KAOLIN, WHETHER OR NOT CALCINED	0	0			
2507009000	OTHER KAOLINIC CLAYS, WHETHER OR NOT CALCINED	0	0			
2508100000	BENTONITE	9	0			
2508300000	FIRECLAYS	9	0			
2508400000	OTHER CLAYS	0	0			
2508500000	ANDALUSITE, KYANITE AND SILLIMANITE	0	0			
2508600000	MULLITE	0	0			
2508700000	CHAMOTTE OR DINAS EARTHS	0	0			
2509000000	CHALK	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2510100000	NATURAL CALCIUM PHOSPHATES, NATURAL ALUMINIUM CALCIUM PHOSPHATES AND PHOSPHATIC CHALK, UNGROUND	0	0			
2510200000	NATURAL CALCIUM PHOSPHATES, NATURAL ALUMINIUM CALCIUM PHOSPHATES AND PHOSPHATIC CHALK, GROUND	0	0			
2511100000	NATURAL BARIUM SULPHATE (BARYTES)	9	0			
2511200000	NATURAL BARIUM CARBONATE (WITHERITE)	0	0			
2512000000	SILICEOUS FOSSIL MEALS (FOR EXAMPLE KIESELGUHR, TRIPOLITE AND DIATOMITE) AND SIMILAR SILICEOUS EARTHS, OF AN APPARENT SPECIFIC GRAVITY OF 1 OR LESS, WHETHER OR NOT CALCINED	0	0			
2513100010	PUMICE STONE, CRUDE OR IN IRREGULAR PIECES, INCLUDING CRUSHED PUMICE ("BIMSKIES")	9	0			
2513100090	OTHER PUMICE STONE	0	0			
2513200000	EMERY, NATURAL CORUNDUM, NATURAL GARNET AND OTHER NATURAL ABRASIVES	0	0			
2514000000	SLATE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS	9	0			
2515110000	MARBLE AND TRAVERTINE, CRUDE OR ROUGHLY TRIMMED	0	0			
2515120000	MARBLE AND TRAVERTINE, MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2515200000	ECAUSSINE AND OTHER CALCAREOUS MONUMENTAL OR BUILDING STONE; ALABASTER	0	0			
2516110000	GRANITE, CRUDE OR ROUGHLY TRIMMED	0	0			
2516120000	GRANITE, MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS	0	0			
2516200000	SANDSTONE	0	0			
2516900000	OTHER MONUMENTAL OR BUILDING STONE	0	0			
2517100000	PEBBLES, GRAVEL, BROKEN OR CRUSHED STONE, OF A KIND COMMONLY USED FOR CONCRETE AGGREGATES, FOR ROAD METALLING OR FOR RAILWAY OR OTHER BALLAST, SHINGLE AND FLINT, WHETHER OR NOT HEAT-TREATED	0	0			
2517200000	MACADAM OF SLAG, DROSS OR SIMILAR INDUSTRIAL WASTE, WHETHER OR NOT INCORPORATING THE MATERIALS CITED IN SUBHEADING 251710	0	0			
2517300000	TARRED MACADAM	0	0			
2517410000	GRANULES, CHIPPINGS AND POWDER OF MARBLE, WHETHER OR NOT HEAT-TREATED	0	0			
2517490000	OTHER GRANULES, CHIPPINGS AND POWDER OF STONES OF HEADING 25.15 OR 25.16, WHETHER OR NOT HEAT-TREATED	0	0			
2518100000	DOLOMITE, NOT CALCINED OR SINTERED	9	0			
2518200000	DOLOMITE, CALCINED OR SINTERED	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2518300000	DOLOMITE RAMMING MIX	0	0			
2519100000	NATURAL MAGNESIUM CARBONATE (MAGNESITE)	0	0			
2519901000	FUSED MAGNESIA	0	0			
2519902000	MAGNESIUM OXIDE, WHETHER OR NOT CHEMICALLY PURE	0	0			
2519903000	DEAD-BURNED (SINTERED) MAGNESIA, WHETHER OR NOT CONTAINING SMALL QUANTITIES OF OTHER OXIDES ADDED BEFORE SINTERING	0	0			
2520100000	GYPSUM; ANHYDRITE	0	0			
2520200000	PLASTER	0	0			
2521000000	LIMESTONE FLUX; STONE OF A KIND USED FOR THE MANUFACTURE OF LIME OR CEMENT	9	0			
2522100000	QUICKLIME	0	0			
2522200000	SLAKED LIME	0	0			
2522300000	HYDRAULIC LIME	0	0			
2523100000	CEMENT CLINKERS	0	0			
2523210000	WHITE PORTLAND CEMENT, WHETHER OR NOT ARTIFICIALLY COLOURED	0	0			
2523290000	OTHER PORTLAND CEMENT	0	0			
2523300000	ALUMINOUS CEMENTS	0	0			
2523900000	OTHER HYDRAULIC CEMENTS	0	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2524101000	CROCIDOLITE FIBRES	0	0			
2524109000	OTHER CROCIDOLITE	0	0			
2524900000	OTHER ASBESTOS	0	0			
2525100000	CRUDE MICA AND MICA RIFTED INTO SHEETS OR SPLITTINGS	9	0			
2525200000	MICA POWDER	9	0			
2525300000	MICA WASTE	9	0			
2526100000	NOT CRUSHED, NOT POWDERED	9	0			
2526200000	CRUSHED OR POWDERED	0	0			
2528100000	NATURAL SODIUM BORATES AND CONCENTRATES THEREOF (WHETHER OR NOT CALCINED)	9	5			
2528900000	NATURAL BORIC ACID CONTAINING NO MORE THAN 85 % H <sub>3</sub> BO <sub>3</sub> , CALCULATED ON THE DRY WEIGHT	9	5			
2529100000	FELDSPAR	9	0			
2529210000	FLUORSPAR CONTAINING NO MORE THAN 97 % CALCIUM FLUORIDE BY WEIGHT	0	0			
2529220000	FLUORSPAR CONTAINING MORE THAN 97 % CALCIUM FLUORIDE BY WEIGHT	9	0			
2529300000	LEUCITE; NEPHELINE AND NEPHELINE SYENITE	0	0			
2530100000	VERMICULITE, PERLITE AND CHLORITES, UNEXPANDED	0	0			
2530200000	KIESERITE, EPSOMITE (NATURAL MAGNESIUM SULPHATES)	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2530900010	NATURAL CRYOLITE; NATURAL CHIOLITE	0	0			
2530900020	NATURAL MICACEOUS IRON OXIDES	0	0			
2530900090	OTHER MINERAL SUBSTANCES NOT SPECIFIED OR INCLUDED ELSEWHERE	0	0			
2601110000	IRON ORES AND CONCENTRATES, OTHER THAN ROASTED IRON PYRITES, NON-AGGLOMERATED	9	0			
2601120000	IRON ORES AND CONCENTRATES, OTHER THAN ROASTED IRON PYRITES, AGGLOMERATED	9	0			
2601200000	ROASTED IRON PYRITES	9	0			
2602000000	MANGANESE ORES AND CONCENTRATES, INCLUDING FERRUGINOUS MANGANESE ORES AND CONCENTRATES WITH A MANGANESE CONTENT OF 20 % OR MORE, CALCULATED ON THE DRY WEIGHT	0	0			
2603000000	COPPER ORES AND CONCENTRATES	9	0			
2604000000	NICKEL ORES AND CONCENTRATES	9	0			
2605000000	COBALT ORES AND CONCENTRATES	9	0			
2606000000	ALUMINIUM ORES AND CONCENTRATES	0	0			
2607000000	LEAD ORES AND CONCENTRATES	9	0			
2608000000	ZINC ORES AND CONCENTRATES	9	0			
2609000000	TIN ORES AND CONCENTRATES	9	0			
2610000000	CHROMIUM ORES AND CONCENTRATES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2611000000	TUNGSTEN ORES AND CONCENTRATES	9	0			
2612100000	URANIUM ORES AND CONCENTRATES	9	0			
2612200000	THORIUM ORES AND CONCENTRATES	9	0			
2613100000	ROASTED MOLYBDENUM ORES AND CONCENTRATES	9	0			
2613900000	OTHER MOLYBDENUM ORES AND CONCENTRATES	9	0			
2614000000	TITANIUM ORES AND CONCENTRATES	0	0			
2615100000	ZIRCONIUM ORES AND CONCENTRATES	0	0			
2615900000	NIOBIUM, TANTALUM AND VANADIUM ORES AND CONCENTRATES	9	0			
2616100000	SILVER ORES AND CONCENTRATES	9	0			
2616901000	GOLD ORES AND CONCENTRATES	9	0			
2616909000	OTHER PRECIOUS METAL ORES AND CONCENTRATES	0	0			
2617100000	ANTIMONY ORES AND CONCENTRATES	9	0			
2617900000	OTHER ORES AND CONCENTRATES	9	0			
2618000000	GRANULATED SLAG (SLAG SAND) FROM THE MANUFACTURE OF IRON AND STEEL	9	0			
2619000000	SLAG, DROSS (OTHER THAN GRANULATED SLAG), SCALINGS AND OTHER WASTE FROM THE MANUFACTURE OF IRON AND STEEL	9	0			
2620110000	HARD ZINC SPELTER	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2620190000	OTHER SLAG, ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL) CONTAINING MAINLY ZINC	0	0			
2620210000	LEADED GASOLINE SLUDGES AND LEADED ANTI-KNOCK COMPOUND SLUDGES	9	0			
2620290000	OTHER SLAG, ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL) CONTAINING MAINLY LEAD	9	0			
2620300000	SLAG, ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL) CONTAINING MAINLY COPPER	0	0			
2620400000	SLAG, ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL) CONTAINING MAINLY ALUMINIUM	9	0			
2620600000	ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL) 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	9	0			
2620910000	SLAG, ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON AND STEEL) CONTAINING ANTIMONY, BERYLLIUM, CADMIUM, CHROMIUM OR THEIR MIXTURES	9	0			
2620990000	OTHER SLAG, ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON AND STEEL) CONTAINING METALS	9	5			
2621100000	ASH AND RESIDUES FROM THE INCINERATION OF MUNICIPAL WASTE	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2621900000	OTHER SLAG AND ASH, INCLUDING SEAWEED ASH (KELP)	9	0			
2701110000	ANTHRACITE, WHETHER OR NOT PULVERISED, BUT NOT AGGLOMERATED	0	0			
2701120000	BITUMINOUS COAL	0	0			
2701190000	OTHER COAL, WHETHER OR NOT PULVERISED, BUT NOT AGGLOMERATED	0	0			
2701200000	BRIQUETTES, OVOIDS AND SIMILAR SOLID FUELS MANUFACTURED FROM COAL	0	0			
2702100000	LIGNITES, WHETHER OR NOT PULVERISED, BUT NOT AGGLOMERATED	0	0			
2702200000	AGGLOMERATED LIGNITES	0	0			
2703000000	PEAT (INCLUDING PEAT LITTER), WHETHER OR NOT AGGLOMERATED	0	0			
2704001000	COKES AND SEMI-COKES OF COAL	0	0			
2704002000	COKES AND SEMI-COKES OF LIGNITE OR PEAT	0	0			
2704003000	RETORT CARBON	0	0			
2705000000	COAL GAS, WATER GAS, PRODUCER GAS AND SIMILAR GASES, OTHER THAN PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS	0	0			
2706000000	TARS DISTILLED FROM COAL, FROM LIGNITE OR FROM PEAT, AND OTHER MINERAL TARS, WHETHER OR NOT DEHYDRATED OR PARTIALLY DISTILLED, INCLUDING RECONSTITUTED TARS	0	0			
2707100000	BENZOL (BENZENE)	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2707200000	TOLUOL (TOLUENE)	0	0			
2707300000	XYLOL (XYLENES)	0	0			
2707400000	NAPHTHALENE	0	0			
2707501000	SOLVENT NAPHTHALENE	0	0			
2707509000	OTHER AROMATIC HYDROCARBON MIXTURES OF WHICH 65 % OR MORE BY VOLUME (INCLUDING LOSSES) DISTILS AT 250°C BY THE ASTM D 86 METHOD	0	0			
2707910000	CREOSOTE OILS	9	0			
2707991000	ANTHRACENE	0	0			
2707999000	OTHER OILS AND PRODUCTS OF THE DISTILLATION OF HIGH-TEMPERATURE COAL TARS; SIMILAR PRODUCTS IN WHICH THE WEIGHT OF THE AROMATIC CONSTITUENTS EXCEEDS THAT OF THE NON-AROMATIC CONSTITUENTS	0	0			
2708100000	PITCH	9	5			
2708200000	PITCH COKE	0	0			
2709000000	PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, CRUDE	0	0			
2710111100	AVIATION SPIRITS NOT CONTAINING TETRAETHYL LEAD	0	0			
2710111310	MOTOR SPIRITS NOT CONTAINING TETRAETHYL LEAD WITH A RESEARCH OCTANE NUMBER (RON) OF LESS THAN 84	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2710111321	MOTOR SPIRITS NOT CONTAINING TETRAETHYL LEAD WITH A RESEARCH OCTANE NUMBER (RON) OF AT LEAST 84 BUT LESS THAN 90, CONTAINING 7,8 % ALCOHOL FUEL BY VOLUME	0	0			
2710111329	OTHER MOTOR SPIRITS NOT CONTAINING TETRAETHYL LEAD WITH A RESEARCH OCTANE NUMBER (RON) OF AT LEAST 84 BUT LESS THAN 90	0	0			
2710111331	MOTOR SPIRITS NOT CONTAINING TETRAETHYL LEAD WITH A RESEARCH OCTANE NUMBER (RON) OF AT LEAST 90 BUT LESS THAN 95, CONTAINING 7,8 % ALCOHOL FUEL BY VOLUME	0	0			
2710111339	OTHER MOTOR SPIRITS NOT CONTAINING TETRAETHYL LEAD WITH A RESEARCH OCTANE NUMBER (RON) OF AT LEAST 90 BUT LESS THAN 95	0	0			
2710111341	MOTOR SPIRITS NOT CONTAINING TETRAETHYL LEAD WITH A RESEARCH OCTANE NUMBER (RON) OF AT LEAST 95 BUT LESS THAN 97, CONTAINING 7,8 % ALCOHOL FUEL BY VOLUME	0	0			
2710111349	OTHER MOTOR SPIRITS NOT CONTAINING TETRAETHYL LEAD WITH A RESEARCH OCTANE NUMBER (RON) OF AT LEAST 95 BUT LESS THAN 97	0	0			
2710111351	MOTOR SPIRITS NOT CONTAINING TETRAETHYL LEAD WITH A RESEARCH OCTANE NUMBER (RON) OF AT LEAST 97, CONTAINING 7,8 % ALCOHOL FUEL BY VOLUME	0	0			
2710111359	OTHER MOTOR SPIRITS NOT CONTAINING TETRAETHYL LEAD WITH A RESEARCH OCTANE NUMBER (RON) OF AT LEAST 97	0	0			
2710111900	OTHER MOTOR SPIRITS NOT CONTAINING TETRAETHYL LEAD	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2710112000	PETROLEUM SPIRITS CONTAINING TETRAETHYL LEAD	0	0			
2710119100	WHITE SPIRIT	0	0			
2710119200	SPIRIT-TYPE JET FUELS	0	0			
2710119300	TETRAPROPYLENE	0	0			
2710119400	OTHER LIGHT OIL AND PREPARATIONS, MIXED N-PARAFFINS	0	0			
2710119500	OTHER LIGHT OIL AND PREPARATIONS, MIXED N-OLEFINS	0	0			
2710119900	OTHER LIGHT OILS AND PREPARATIONS	0	0			
2710191200	OTHER MEDIUM OILS AND PREPARATIONS, MIXED N-PARAFFINS	0	0			
2710191300	OTHER MEDIUM OILS AND PREPARATIONS, MIXED N-OLEFINS	0	0			
2710191400	KEROSENE	0	0			
2710191510	KEROSENE-TYPE JET FUELS FOR AVIATION COMPANIES	0	0			
2710191590	OTHER KEROSENE-TYPE JET FUELS	0	0			
2710191900	OTHER MEDIUM OILS AND PREPARATIONS	0	0			
2710192111	2 DIESEL CONTAINING NO MORE THAN 50 PPM SULPHUR	0	0			
2710192119	OTHER 2 DIESEL	0	0			
2710192121	DIESEL B2 CONTAINING NO MORE THAN 50 PPM SULPHUR	0	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2710192129	OTHER DIESEL B2	0	0			
2710192131	DIESEL B5 CONTAINING NO MORE THAN 50 PPM SULPHUR	0	0			
2710192139	OTHER DIESEL B5	0	0			
2710192141	DIESEL B20 CONTAINING NO MORE THAN 50 PPM SULPHUR	0	0			
2710192149	OTHER DIESEL B20	0	0			
2710192191	OTHER GAS OILS, EXCLUDING 2 DIESEL, CONTAINING NO MORE THAN 50 PPM SULPHUR	0	0			
2710192199	OTHER GASOILS, EXCLUDING 2 DIESEL	0	0			
2710192210	NO. 6 RESIDUAL FUEL OIL	0	0			
2710192290	OTHER FUEL OIL, EXCLUDING NO. 6 RESIDUAL FUEL OIL	0	0			
2710192900	OTHER HEAVY OILS, EXCLUDING GAS OILS AND FUEL OILS	0	0			
2710193100	OTHER PREPARATIONS OF HEAVY OILS, MIXED N-PARAFFINS	0	0			
2710193200	OTHER PREPARATIONS OF HEAVY OILS, MIXED N-OLEFINS	0	0			
2710193300	ELECTRICAL INSULATION OILS	0	0			
2710193400	LUBRICATING GREASES	0	0			
2710193500	BASE OILS FOR LUBRICANTS	0	0			
2710193600	LIQUIDS FOR HYDRAULIC TRANSMISSION SYSTEMS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2710193700	WHITE OILS (FROM PETROLEUM JELLY OR PARAFFIN WAX)	0	0			
2710193800	OTHER LUBRICATING OILS	0	0			
2710193900	OTHER PREPARATIONS BASED ON HEAVY OILS	0	0			
2710910000	WASTE OILS CONTAINING POLYCHLORINATED BIPHENYLS (PCBS), POLYCHLORINATED TERPHENYLS (PCTS) OR POLYBROMINATED BIPHENYLS (PBBS)	0	0			
2710990000	OTHER WASTE OILS	0	0			
2711110000	LIQUEFIED NATURAL GAS	0	0			
2711120000	LIQUEFIED PROPANE	0	0			
2711130000	LIQUEFIED BUTANES	0	0			
2711140000	LIQUEFIED ETHYLENE, PROPYLENE, BUTYLENE AND BUTADIENE	0	0			
2711190000	OTHER LIQUEFIED PETROLEUM GASES AND GASEOUS HYDROCARBONS	0	0			
2711210000	NATURAL GAS, IN GASEOUS STATE	0	0			
2711290000	OTHER PETROLEUM GASES AND GASEOUS HYDROCARBONS, IN GASEOUS STATE	0	0			
2712101000	CRUDE PETROLEUM JELLY	0	0			
2712109000	OTHER PETROLEUM JELLIES	0	0			
2712200000	PARAFFIN WAX CONTAINING LESS THAN 0,75 % OIL BY WEIGHT	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2712901000	MICRO-CRYSTALLINE PETROLEUM WAX	0	0			
2712902000	OZOKERITE AND CERESINE	0	0			
2712903000	PARAFFIN WAX CONTAINING 0,75 % OR MORE OIL BY WEIGHT	0	0			
2712909000	SLACK WAX, LIGNITE WAX, PEAT WAX AND OTHER MINERAL WAXES AND SIMILAR PRODUCTS OBTAINED BY SYNTHESIS OR BY OTHER PROCESSES, WHETHER OR NOT COLOURED	0	0			
2713110000	PETROLEUM COKE, NOT CALCINED	9	0			
2713120000	PETROLEUM COKE, CALCINED	0	0			
2713200000	PETROLEUM BITUMEN	9	5			
2713900000	OTHER RESIDUES OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS	9	10			
2714100000	BITUMINOUS OIL SHALES AND TAR SANDS	0	0			
2714900000	NATURAL BITUMENS AND ASPHALTS; ASPHALTITES AND ASPHALTIC ROCKS	0	0			
2715001000	BITUMINOUS MASTICS	9	5			
2715009000	OTHER BITUMINOUS MIXTURES BASED ON NATURAL ASPHALT, NATURAL BITUMEN, PETROLEUM BITUMEN, MINERAL TAR OR MINERAL TAR PITCH, EXCLUDING BITUMINOUS MASTICS	9	5			
2716000000	ELECTRICAL ENERGY	0	0			
2801100000	CHLORINE	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2801200000	IODINE	0	0			
2801300000	FLUORINE; BROMINE	0	0			
2802000000	SULPHUR, SUBLIMED OR PRECIPITATED; COLLOIDAL SULPHUR	9	0			
2803001000	ACETYLENE BLACK	0	0			
2803009000	OTHER CARBON (CARBON BLACKS AND OTHER FORMS OF CARBON NOT SPECIFIED OR INCLUDED ELSEWHERE)	0	0			
2804100000	HYDROGEN	9	5			
2804210000	ARGON	9	0			
2804290000	OTHER RARE GASES	9	0			
2804300000	NITROGEN	9	0			
2804400000	OXYGEN	9	0			
2804501000	BORON	9	0			
2804502000	TELLURIUM	9	5			
2804610000	CONTAINING NO LESS THAN 99,99 % SILICON BY WEIGHT	0	0			
2804690000	OTHER SILICONS	0	0			
2804701000	RED OR AMORPHOUS PHOSPHORUS	0	0			
2804709000	OTHER PHOSPHORUS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2804800000	ARSENIC	0	0			
2804901000	SELENIUM, POWDERED	9	5			
2804909000	OTHER SELENIUM	9	5			
2805110000	SODIUM	0	0			
2805120000	CALCIUM	0	0			
2805190000	OTHER ALKALI OR ALKALINE-EARTH METALS	0	0			
2805300000	RARE-EARTH METALS, SCANDIUM AND YTTRIUM, WHETHER OR NOT INTERMIXED OR INTERALLOYED;	0	0			
2805400000	MERCURY	9	0			
2806100000	HYDROGEN CHLORIDE (HYDROCHLORIC ACID)	9	10			
2806200000	CHLOROSULPHURIC ACID	0	0			
2807001000	SULPHURIC ACID	9	5			
2807002000	OLEUM (FUMING SULPHURIC ACID)	9	5			
2808001000	NITRIC ACID	0	0			
2808002000	SULPHONITRIC ACIDS	0	0			
2809100000	DIPHOSPHORUS PENTOXIDE	0	0			
2809201000	PHOSPHORIC ACID	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2809202000	POLYPHOSPHORIC ACIDS	0	0			
2810001000	ORTHOBORIC ACID	9	5			
2810009000	OTHER OXIDES OF BORON; BORIC ACIDS	9	0			
2811110000	HYDROGEN FLUORIDE (HYDROFLUORIC ACID)	0	0			
2811191000	AMINOSULPHONIC ACID (SULPHAMIC ACID)	0	0			
2811193000	OTHER INORGANIC ACIDS DERIVATIVE OF PHOSPHORUS	0	0			
2811194000	HYDROGEN CYANIDE	9	0			
2811199020	OTHER INORGANIC ACIDS DERIVATE OF SULPHUR, SELENIUM OR TELLURIUM COMPOUNDS	0	0			
2811199090	OTHER INORGANIC ACIDS	9	0			
2811210000	CARBON DIOXIDE	9	5			
2811221000	SILICA GEL	0	0			
2811229000	OTHER SILICON DIOXIDES	0	0			
2811292000	NITROUS OXIDE (LAUGHING GAS, DINITROGEN MONOXIDE)	9	5			
2811294000	DIARSENIC TRIOXIDE (ARSENIC SESQUIOXIDE, ARSENEOUS ANHYDRIDE, WHITE ARSENIC)	9	0			
2811299000	OTHER INORGANIC OXYGEN COMPOUNDS OF NON-METALS	0	0			
2812101000	ARSENIC TRICHLORIDE	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2812102000	CARBONYL DICHLORIDE (PHOSGENE)	9	0			
2812103100	PHOSPHORYL CHLORIDE	9	0			
2812103200	PHOSPHORUS TRICHLORIDE	9	0			
2812103300	PHOSPHORUS PENTACHLORIDE	9	0			
2812103900	OTHER CHLORIDES AND CHLORIDE OXIDES OF PHOSPHORUS	9	0			
2812104100	SULPHUR MONOCHLORIDE	9	0			
2812104200	SULPHUR DICHLORIDE	9	0			
2812104900	OTHER CHLORIDES AND CHLORIDE OXIDES OF SULPHUR	9	0			
2812105000	THIONYL CHLORIDE	9	0			
2812109000	OTHER CHLORIDES AND CHLORIDE OXIDES OF NON-METALS	9	0			
2812900000	OTHER HALIDES AND HALIDE OXIDES OF NON-METALS	0	0			
2813100000	CARBON DISULPHIDE	0	0			
2813902000	PHOSPHORUS SULPHIDES	0	0			
2813909000	OTHER SULPHIDES OF NON-METALS; COMMERCIAL PHOSPHORUS TRISULPHIDE	0	0			
2814100000	ANHYDROUS AMMONIA	0	0			
2814200000	AMMONIA IN AQUEOUS SOLUTION	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2815110000	SODIUM HYDROXIDE (CAUSTIC SODA), SOLID	9	5			
2815120000	SODIUM HYDROXIDE (CAUSTIC SODA) IN AQUEOUS SOLUTION (SODA LYE OR LIQUID SODA)	9	5			
2815200000	POTASSIUM HYDROXIDE (CAUSTIC POTASH)	0	0			
2815300000	PEROXIDES OF SODIUM OR POTASSIUM	0	0			
2816100000	HYDROXIDE AND PEROXIDE OF MAGNESIUM	0	0			
2816400000	OXIDES, HYDROXIDES AND PEROXIDES OF STRONTIUM OR OF BARIUM	0	0			
2817001000	ZINC OXIDE (ZINC WHITE OR FLOWER OF ZINC)	0	0			
2817002000	ZINC PEROXIDE	0	0			
2818100000	ARTIFICIAL CORUNDUM, WHETHER OR NOT CHEMICALLY DEFINED	0	0			
2818200000	ALUMINIUM OXIDE, OTHER THAN ARTIFICIAL CORUNDUM	0	0			
2818300000	ALUMINIUM HYDROXIDE	0	0			
2819100000	CHROMIUM TRIOXIDE	0	0			
2819901000	DICHROMIUM TRIOXIDE (CHROMIUM SESQUIOXIDE OR "CHROME GREEN")	9	5			
2819909000	OTHER CHROMIUM OXIDES AND HYDROXIDES	0	0			
2820100000	MANGANESE DIOXIDE	0	0			
2820900000	OTHER MANGANESE OXIDES	0	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2821101000	IRON OXIDES	0	0			
2821102000	IRON HYDROXIDES	0	0			
2821200000	EARTH COLOURS WITH IRON CONTAINING COMBINED	0	0			
2822000000	COBALT OXIDES AND HYDROXIDES; COMMERCIAL COBALT OXIDES	0	0			
2823001000	TITANIUM DIOXIDE (TITANIUM(IV)OXIDE OR TITANIA)	0	0			
2823009000	OTHER TITANIUM OXIDES	0	0			
2824100000	LEAD MONOXIDE (LITHARGE, MASSICOT)	9	0			
2824900000	OTHER LEAD OXIDES, RED LEAD AND ORANGE LEAD	9	5			
2825100000	HYDRAZINE AND HYDROXYLAMINE AND THEIR INORGANIC SALTS	0	0			
2825200000	LITHIUM OXIDE AND HYDROXIDE	0	0			
2825300000	VANADIUM OXIDES AND HYDROXIDES	0	0			
2825400000	NICKEL OXIDES AND HYDROXIDES	0	0			
2825500000	COPPER OXIDES AND HYDROXIDES	9	10			
2825600000	GERMANIUM OXIDES AND ZIRCONIUM DIOXIDE	0	0			
2825700000	MOLYBDENUM OXIDES AND HYDROXIDES	0	0			
2825800000	ANTIMONY OXIDES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2825901000	TIN OXIDES AND HYDROXIDES	0	0			
2825904000	CALCIUM OXIDE AND HYDROXIDE	9	5			
2825909010	BISMUTH OXIDES AND HYDROXIDES	0	0			
2825909090	OTHER INORGANIC BASES; OTHER METAL OXIDES, HYDROXIDES AND PEROXIDES	9	0			
2826120000	ALUMINIUM FLUORIDE	0	0			
2826191000	SODIUM FLUORIDE	0	0			
2826199000	OTHER FLUORIDES	0	0			
2826300000	SODIUM HEXAFLUOROALUMINATE (SYNTHETIC CRYOLITE)	0	0			
2826900000	FLUOROSILICATES, FLUOROALUMINATES AND OTHER COMPLEX FLUORINE SALTS	0	0			
2827100000	AMMONIUM CHLORIDE	9	5			
2827200000	CALCIUM CHLORIDE	9	5			
2827310000	MAGNESIUM CHLORIDE	0	0			
2827320000	ALUMINIUM CHLORIDE	0	0			
2827350000	NICKEL CHLORIDE	0	0			
2827391000	COPPER CHLORIDE	0	0			
2827393000	TIN CHLORIDE	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2827394000	IRON CHLORIDE	9	5			
2827395000	ZINC CHLORIDE	9	10			
2827399010	COBALT CHLORIDE	9	0			
2827399090	OTHER CHLORIDES	0	0			
2827410000	CHLORIDE OXIDES AND CHLORIDE HYDROXIDES OF COPPER	9	5			
2827491000	CHLORIDE OXIDES AND CHLORIDE HYDROXIDES OF ALUMINIUM	0	0			
2827499000	OTHER CHLORIDE OXIDES AND CHLORIDE HYDROXIDES	0	0			
2827510000	BROMIDES OF SODIUM OR OF POTASSIUM	0	0			
2827590000	OTHER BROMIDES AND BROMIDE OXIDES	0	0			
2827601000	IODIDES AND IODIDE OXIDES OF SODIUM OR POTASSIUM	0	0			
2827609000	OTHER IODIDES AND IODIDE OXIDES	0	0			
2828100000	COMMERCIAL CALCIUM HYPOCHLORITE AND OTHER CALCIUM HYPOCHLORITES	9	5			
2828901100	SODIUM HYPOCHLORITE	9	5			
2828901900	OTHER HYPOCHLORITES	0	0			
2828902000	CHLORITES	0	0			
2828903000	HYPOBROMITES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2829110000	SODIUM CHLORATES	0	0			
2829191000	POTASSIUM CHLORATES	0	0			
2829199000	OTHER CHLORATES	0	0			
2829901000	PERCHLORATES	0	0			
2829902000	POTASSIUM IODATE	0	0			
2829909000	BROMATES AND PERBROMATES; IODATES AND PERIODATES	0	0			
2830101000	SODIUM SULPHIDES	9	5			
2830102000	SODIUM HYDROGEN SULPHIDE (SODIUM SULPHHYDRATE)	9	0			
2830901000	POTASSIUM SULPHIDE	0	0			
2830909000	OTHER SULPHIDES; POLYSULPHIDES, WHETHER OR NOT CHEMICALLY DEFINED	0	0			
2831100000	DITHIONITES AND SULPHOXYLATES OF SODIUM	0	0			
2831900000	OTHER DITHIONITES AND SULPHOXYLATES	0	0			
2832100000	SODIUM SULPHITES	0	0			
2832201000	AMMONIUM SULPHITES	9	0			
2832209000	OTHER SULPHITES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2832301000	SODIUM THIOSULPHATES	9	0			
2832309000	OTHER THIOSULPHATES	0	0			
2833110000	DISODIUM SULPHATE	0	0			
2833190000	OTHER SODIUM SULPHATES	9	0			
2833210000	MAGNESIUM SULPHATES	0	0			
2833220000	ALUMINIUM SULPHATES	9	5			
2833240000	NICKEL SULPHATES	9	0			
2833250000	COPPER SULPHATES	0	0			
2833270000	BARIUM SULPHATES	0	0			
2833291000	IRON SULPHATES	9	10			
2833293000	LEAD SULPHATES	9	0			
2833295000	CHROMIUM SULPHATES	9	10			
2833296000	ZINC SULPHATES	0	0			
2833299000	OTHER SULPHATES	9	5			
2833301000	ALUMINIUM ALUMS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2833309000	OTHER ALUMS	0	0			
2833401000	SODIUM PEROXOSULPHATES (PERSULPHATES)	0	0			
2833409000	OTHER PEROXOSULPHATES (PERSULPHATES)	0	0			
2834100000	NITRITES	0	0			
2834210000	POTASSIUM NITRATES	0	0			
2834291000	MAGNESIUM NITRATES	0	0			
2834299000	OTHER NITRATES	0	0			
2835100000	PHOSPHINATES (HYPOPHOSPHITES) AND PHOSPHONATES (PHOSPHITES)	0	0			
2835220000	MONOSODIUM AND DISODIUM PHOSPHATES	0	0			
2835240000	POTASSIUM PHOSPHATES	0	0			
2835250000	CALCIUM HYDROGENORTHOPHOSPHATE ('DICALCIUM PHOSPHATE')	0	0			
2835260000	OTHER CALCIUM PHOSPHATES	0	0			
2835291000	IRON PHOSPHATES	0	0			
2835292000	TRIAMMONIUM PHOSPHATES	0	0			
2835299010	TRISODIUM PHOSPHATES	0	0			
2835299090	OTHER PHOSPHATES	9	0			
2835310000	SODIUM TRIPHOSPHATE (SODIUM TRIPOLYPHOSPHATE)	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2835391000	SODIUM PYROPHOSPHATES	0	0			
2835399000	OTHER POLYPHOSPHATES	0	0			
2836200000	DISODIUM CARBONATE	0	0			
2836300000	SODIUM HYDROGENCARBONATE (SODIUM BICARBONATE)	9	5			
2836400000	POTASSIUM CARBONATE	0	0			
2836500000	CALCIUM CARBONATE	9	5			
2836600000	BARIUM CARBONATE	0	0			
2836910000	LITHIUM CARBONATE	0	0			
2836920000	STRONTIUM CARBONATE	0	0			
2836991000	PRECIPITATED MAGNESIUM CARBONATE	0	0			
2836992000	AMMONIUM CARBONATE	0	0			
2836993000	COBALT CARBONATE	0	0			
2836994000	NICKEL CARBONATE	0	0			
2836995000	SODIUM SESQUICARBONATE	0	0			
2836999000	OTHER CARBONATES; PEROXYCARBONATES (PERCARBONATES); COMMERCIAL AMMONIUM CARBONATE CONTAINING AMMONIUM CARBAMATE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2837111000	SODIUM CYANIDE	0	0			
2837112000	SODIUM CYANIDE OXIDE	0	0			
2837190000	OTHER CYANIDES AND CYANIDE OXIDES	0	0			
2837200000	COMPLEX CYANIDES	0	0			
2839110000	SODIUM METASILICATES	9	10			
2839190000	OTHER SODIUM SILICATES	9	5			
2839901000	ALUMINIUM SILICATES	0	0			
2839902000	PRECIPITATED CALCIUM SILICATES	0	0			
2839903000	MAGNESIUM SILICATES	9	10			
2839904000	POTASSIUM SILICATES	9	5			
2839909000	OTHER SILICATES; COMMERCIAL ALKALI METAL SILICATES	0	0			
2840110000	DISODIUM TETRABORATE (REFINED BORAX), ANHYDROUS	0	0			
2840190000	DISODIUM TETRABORATE (REFINED BORAX), HYDRATED	9	5			
2840200000	OTHER BORATES	9	5			
2840300000	PEROXOBORATES (PERBORATES)	0	0			
2841300000	SODIUM DICHROMATE	0	0			
2841501000	CHROMATES OF ZINC OR OF LEAD	9	5			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2841502000	POTASSIUM CHROMATE	0	0			
2841503000	SODIUM CHROMATE	0	0			
2841504000	POTASSIUM DICHROMATE	0	0			
2841505000	THALLIUM DICHROMATE	0	0			
2841509000	OTHER CHROMATES AND DICHROMATES; PEROXYCHROMATES	0	0			
2841610000	POTASSIUM PERMANGANATE	9	0			
2841690000	OTHER MANGANITES, MANGANATES AND PERMANGANATES	0	0			
2841700000	MOLYBDATES	9	5			
2841800000	TUNGSTATES (WOLFRAMATES)	0	0			
2841901000	ALUMINATES	0	0			
2841909000	OTHER SALTS OF OXOMETALLIC OR PEROXOMETALLIC ACIDS	0	0			
2842100000	DOUBLE OR COMPLEX SILICATES, INCLUDING ALUMINOSILICATES WHETHER OR NOT CHEMICALLY DEFINED	0	0			
2842901000	ARSENATES AND ARSENITES	9	5			
2842902100	DOUBLE OR COMPLEX CHLORIDES OF AMMONIUM AND ZINC	9	0			
2842902900	OTHER DOUBLE OR COMPLEX CHLORIDES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2842903000	DOUBLE OR COMPLEX PHOSPHATES (PHOSPHSALTS)	0	0			
2842909000	OTHER SALTS OF INORGANIC ACIDS OR PEROXOACIDS, OTHER THAN AZIDES	0	0			
2843100000	COLLOIDAL PRECIOUS METAL	0	0			
2843210000	SILVER NITRATE	9	5			
2843290000	OTHER SILVER COMPOUNDS	0	0			
2843300000	GOLD COMPOUNDS	9	0			
2843900000	OTHER COMPOUNDS; AMALGAMS OF PRECIOUS METAL	9	0			
2844100000	NATURAL URANIUM AND ITS COMPOUNDS; ALLOYS, DISPERSIONS (INCLUDING CERMETS), CERAMIC PRODUCTS AND MIXTURES CONTAINING NATURAL URANIUM OR NATURAL URANIUM COMPOUNDS	0	0			
2844200000	URANIUM ENRICHED IN U 235 AND ITS COMPOUNDS; PLUTONIUM AND ITS COMPOUNDS; ALLOYS, DISPERSIONS (INCLUDING CERMETS), CERAMIC PRODUCTS AND MIXTURES CONTAINING URANIUM ENRICHED IN U235 OR THEIR COMPOUNDS	0	0			
2844300000	URANIUM DEPLETED IN U 235 AND ITS COMPOUNDS; THORIUM AND ITS COMPOUNDS; ALLOYS, DISPERSIONS (INCLUDING CERMETS), CERAMIC PRODUCTS AND MIXTURES CONTAINING URANIUM DEPLETED IN U235 OR THEIR COMPOUNDS	0	0			
2844401000	RADIOACTIVE RESIDUES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2844409000	RADIOACTIVE ELEMENTS AND ISOTOPES AND COMPOUNDS OTHER THAN THOSE OF SUBHEADING 2844.10, 2844.20 OR 2844.30; ALLOYS, DISPERSIONS (INCLUDING CERMETS), CERAMIC PRODUCTS AND MIXTURES CONTAINING SUCH ELEMENTS, ISOTOPES OR COMPOUNDS	0	0			
2844500000	SPENT (IRRADIATED) FUEL ELEMENTS (CARTRIDGES) OF NUCLEAR REACTORS	0	0			
2845100000	HEAVY WATER (DEUTERIUM OXIDE)	0	0			
2845900000	OTHER ISOTOPES EXCLUDING THOSE OF HEADING 28.44; THEIR ORGANIC OR INORGANIC COMPOUNDS, WHETHER OR NOT CHEMICALLY DEFINED	0	0			
2846100000	CERIUM COMPOUNDS	0	0			
2846900000	OTHER ORGANIC OR INORGANIC COMPOUNDS OF RARE EARTH METALS, YTTRIUM OR SCANDIUM OR MIXTURES OF SUCH METALS	0	0			
2847000000	HYDROGEN PEROXIDE (OXYGENATED WATER), WHETHER OR NOT SOLIDIFIED WITH UREA	0	0			
2848000000	PHOSPHIDES, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING FERROPHOSPHORUS	0	0			
2849100000	CALCIUM CARBIDES	9	5			
2849200000	SILICON CARBIDES	0	0			
2849901000	TUNGSTEN (WOLFRAM) CARBIDES	0	0			
2849909000	OTHER CARBIDES, WHETHER OR NOT CHEMICALLY DEFINED	0	0			
2850001000	LEAD NITRIDE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2850002000	AZIDES	0	0			
2850009000	HYDRIDES, NITRIDES, SILICIDES AND BORIDES, WHETHER OR NOT CHEMICALLY DEFINED, OTHER THAN COMPOUNDS THAT ARE ALSO CARBIDES OF HEADING 28.49, EXCEPT LEAD AZIDE OF MERCURY	0	0			
2852001000	MERCURY SULPHATES OF MERCURY	0	0			
2852002100	MERBROMIN (INN) (MERCUROCHROME) OF MERCURY	0	0			
2852002910	SALTS AND ESTERS OF LACTIC ACID OF MERCURY	9	0			
2852002990	OTHER ORGANO-MERCURY COMPOUNDS OF MERCURY	0	0			
2852009011	MERCUROUS CHLORIDE OF MERCURY	0	0			
2852009012	MERCURIC CHLORIDE OF MERCURY	0	0			
2852009021	CHLORIDE OXIDES AND CHLORIDE HYDROXIDES OF MERCURY	0	0			
2852009022	IODIDES AND IODIDE OXIDES OF MERCURY	0	0			
2852009023	SULPHIDES; POLYSULPHIDES, WHETHER OR NOT CHEMICALLY DEFINED OF MERCURY	0	0			
2852009024	NITRATES OF MERCURY	0	0			
2852009025	POLYPHOSPHATES OF MERCURY	0	0			
2852009026	CYANIDES AND CYANIDE OXIDES OF MERCURY	0	0			
2852009027	COMPLEX CYANIDES OF MERCURY	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2852009031	FULMINATES, CYANATES AND THIOCYANATES OF MERCURY	0	0			
2852009032	CHROMATES AND DICHROMATES; PEROXYCHROMATES OF MERCURY	0	0			
2852009033	DOUBLE OR COMPLEX SILICATES, INCLUDING ALUMINOSILICATES WHETHER OR NOT CHEMICALLY DEFINED OF MERCURY	0	0			
2852009034	ARSENATES AND ARSENITES OF MERCURY	9	0			
2852009035	DOUBLE OR COMPLEX CHLORIDES OF MERCURY	0	0			
2852009036	DOUBLE OR COMPLEX PHOSPHATES (PHOSPHOSALTS) OF MERCURY	0	0			
2852009037	OTHER SALTS OF INORGANIC ACIDS OR PEROXOACIDS OF MERCURY	0	0			
2852009041	INORGANIC BASES; OXIDES, HYDROXIDES AND PEROXIDES OF MERCURY	9	0			
2852009042	ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS OF MERCURY	9	0			
2852009043	PHOSPHIDES OF MERCURY	0	0			
2852009044	CARBIDES OF MERCURY	0	0			
2852009045	HYDRIDES, NITRIDES, AZIDES, SILICIDES AND BORIDES OF MERCURY	0	0			
2852009050	OTHER INORGANIC COMPOUNDS, OF MERCURY EXCEPT AMALGAMS	9	0			
2852009061	OTHER INORGANIC COMPOUNDS, TANNING EXTRACTS OF VEGETABLE ORIGIN; TANNINS AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2852009062	OTHER INORGANIC COMPOUNDS, INORGANIC PRODUCTS OF A KIND USED AS LUMINOPHORES	0	0			
2852009063	OTHER INORGANIC COMPOUNDS, ALBUMINATES AND OTHER ALBUMIN DERIVATIVES	0	0			
2852009064	OTHER ORGANIC COMPOUNDS, PROTEIN SUBSTANCES AND THEIR DERIVATIVES, NOT SPECIFIED OR INCLUDED ELSEWHERE	0	0			
2852009065	OTHER INORGANIC COMPOUNDS, CHEMICAL PREPARATIONS FOR PHOTOGRAPHIC USES OTHER THAN VARNISHES, GLUES, ADHESIVES AND SIMILAR PREPARATIONS; UNMIXED PRODUCTS FOR PHOTOGRAPHIC USES, PUT UP IN MEASURED PORTIONS OR PACKAGED FOR RETAIL SALE IN A FORM READY FOR USE	9	0			
2852009066	OTHER INORGANIC COMPOUNDS, DIAGNOSTIC OR LABORATORY REAGENTS ON A BACKING, PREPARED DIAGNOSTIC OR LABORATORY REAGENTS, WHETHER OR NOT ON A BACKING	0	0			
2852009067	OTHER INORGANIC COMPOUNDS, CERTIFIED REFERENCE MATERIALS	0	0			
2853001000	CYANOGEN CHLORIDE	9	5			
2853003000	DISTILLED AND CONDUCTIVITY WATER AND WATER OF SIMILAR PURITY; LIQUID AIR AND PURIFIED AIR	9	5			
2853009000	OTHER INORGANIC COMPOUNDS; COMPRESSED AIR; AMALGAMS	9	5			
2901100000	ACYCLIC HYDROCARBONS, SATURATED	0	0			
2901210000	ETHYLENE, UNSATURATED	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2901220000	PROPENE (PROPYLENE), UNSATURATED	9	0			
2901230000	BUTENE (BUTYLENE) AND ISOMERS THEREOF, UNSATURATED	0	0			
2901240000	BUTA-1,3-DIENE AND ISOPRENE, UNSATURATED	0	0			
2901290000	OTHER ACYCLIC HYDROCARBONS, UNSATURATED	0	0			
2902110000	CYCLOHEXANE	9	0			
2902190000	OTHER CYCLANIC, CYCLENIC OR CYCLOTERPENIC HYDROCARBONS	0	0			
2902200000	BENZENE	9	5			
2902300000	TOLUENE	0	0			
2902410000	O-XYLENE	9	0			
2902420000	M-XYLENE	0	0			
2902430000	P-XYLENE	0	0			
2902440000	MIXED XYLENE ISOMERS	0	0			
2902500000	STYRENE	0	0			
2902600000	ETHYLBENZENE	0	0			
2902700000	CUMENE	9	0			
2902901000	NAPHTHALENE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2902909000	OTHER ACYCLIC HYDROCARBONS	0	0			
2903111000	CHLOROMETHANE (METHYL CHLORIDE)	0	0			
2903112000	CHLOROETHANE (ETHYL CHLORIDE)	0	0			
2903120000	DICHLOROMETHANE (METHYLENE CHLORIDE)	0	0			
2903130000	CHLOROFORM (TRICHLOROMETHANE)	0	0			
2903140000	CARBON TETRACHLORIDE	9	0			
2903150000	1,2-DICHLOROETHANE (ETHYLENE DICHLORIDE)	9	0			
2903191000	1,1,1-TRICHLORETHANE (METHYL CHLOROFORM)	9	0			
2903199000	OTHER SATURATED CHLORINATED DERIVATIVES OF ACYCLIC HYDROCARBONS	0	0			
2903210000	VINYL CHLORIDE (CHLOROETHYLENE)	9	0			
2903220000	TRICHLOROETHYLENE	0	0			
2903230000	TETRACHLOROETHYLENE (PERCHLOROETHYLENE)	0	0			
2903291000	VINYLDENE CHLORIDE MONOMER	0	0			
2903299000	OTHER UNSATURATED CHLORINATED DERIVATIVES OF ACYCLIC HYDROCARBONS	0	0			
2903310000	ETHYLENE DIBROMIDE (ISO) (1,2-DIBROMOETHANE)	0	0			
2903391000	BROMOMETHANE (METHYL BROMIDE)	0	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2903392100	DIFLUOROMETHANE	0	0			
2903392200	TRIFLUOROMETHANE	0	0			
2903392300	DIFLUOROETHANE	0	0			
2903392400	TRIFLUOROETHANE	0	0			
2903392500	TETRAFLUROETHANE	0	0			
2903392600	PENTAFLUROETHANE	0	0			
2903393000	1,1,3,3,3-PENTAFLURO-2-(TRIFLUOROMETHYL)PROP-1-ENE	9	0			
2903399000	OTHER FLUORINATED, BROMINATED OR IODINATED DERIVATIVES OF ACYCLIC HYDROCARBONS	0	0			
2903410000	TRICHLOROFLUOROMETHANE	9	0			
2903420000	DICHLORODIFLUOROMETHANE	9	0			
2903430000	TRICHLOROTRIFLUOROETHANES	9	0			
2903440000	DICHLOROTETRAFLUROETHANES AND CHLOROPENTAFLUROETHANE	9	0			
2903451000	CHLOROTRIFLUOROMETHANE	9	0			
2903452000	PENTACHLOROFLUROETHANE	9	0			
2903453000	TETRACHLORODIFLUOROETHANES	9	0			
2903454100	HEPTACHLOROFLUROPROPANES	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2903454200	HEXACHLORODIFLUOROPROPANES	9	0			
2903454300	PENTACHLOROTRIFLUOROPROPANES	9	0			
2903454400	TETRACHLOROTETRAFLUOROPROPANES	9	0			
2903454500	TRICHLOROPENTAFLUOROPROPANES	9	0			
2903454600	DICHLOROHEXAFLUOROPROPANES	9	0			
2903454700	CHLOROHEPTAFLUOROPROPANES	9	0			
2903459000	OTHER DERIVATIVES PERHALOGENATED ONLY WITH FLUORINE AND CHLORINE	9	0			
2903460000	BROMOCHLORODIFLUOROMETHANE, BROMOTRIFLUOROMETHANE AND DIBROMOTETRAFLUOROETHANES	9	0			
2903470000	OTHER PERHALOGENATED DERIVATIVES	0	0			
2903491100	CHLORODIFLUOROMETHANE	0	0			
2903491300	DICHLOROPENTAFLUOROPROPANES	0	0			
2903491400	DICHLOROTRIFLUOROETHANES	0	0			
2903491500	CHLOROTETRAFLUOROETHANES	0	0			
2903491600	DICHLOROFLUOROETHANES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2903491700	CHLORODIFLUOROETHANES	0	0			
2903491800	TRICHLOROFLUOROETHANES	9	0			
2903491900	OTHER METHANE, ETHANE OR PROPANE DERIVATIVES HALOGENATED ONLY WITH FLUORINE AND CHLORINE	0	0			
2903492000	OTHER METHANE, ETHANE OR PROPANE DERIVATIVES HALOGENATED ONLY WITH FLUORINE AND BROMINE	9	0			
2903499000	OTHER HALOGENATED DERIVATIVES OF ACYCLIC HYDROCARBONS CONTAINING TWO OR MORE DIFFERENT HALOGENS	0	0			
2903511000	LINDANE (ISO) GAMMA ISOMER	9	0			
2903512000	ALPHA, BETA AND DELTA ISOMERS INCLUDING LINDANE (ISO)	9	0			
2903519000	OTHER 1,2,3,4,5,6-HEXACHLOROCYCLOHEXANE	0	0			
2903521000	ALDRIN (ISO)	9	0			
2903522000	CHLORDANE (ISO)	9	0			
2903523000	HEPTACHLOR (ISO)	9	0			
2903591000	CAMPHECHLOR (TOXAPHENE)	9	0			
2903592000	MIREX	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2903599000	OTHER HALOGENATED DERIVATIVES OF CYCLANIC, CYCLENIC OR CYCLOTERPENIC HYDROCARBONS	0	0			
2903610000	CHLOROBENZENE, O-DICHLOROBENZENE AND P-DICHLOROBENZENE	0	0			
2903621000	HEXACHLOROBENZENE	9	0			
2903622000	DDT [1,1,1-TRICHLORO-2,2-BIS(P-CHLOROPHENYL)ETHANE]	9	0			
2903690000	OTHER HALOGENATED DERIVATIVES OF AROMATIC HYDROCARBONS	0	0			
2904101000	NAPHTHALENESULPHONIC ACIDS	9	5			
2904109000	OTHER DERIVATIVES CONTAINING ONLY SULPHO GROUPS, THEIR SALTS AND THEIR ETHYL ESTERS	9	10			
2904201000	DINITROTOLUENE	9	0			
2904202000	TRINITROTOLUENE (TNT)	0	0			
2904203000	TRINITROBUTYLMETAXYLENE AND DINITROBUTYLPARACYMENE	0	0			
2904204000	NITROBENZENE	0	0			
2904209000	OTHER DERIVATIVES CONTAINING ONLY NITRO OR ONLY NITROSO GROUPS	0	0			
2904901000	TRICHLORONITROMETHANE (CHLOROPICRIN)	9	0			
2904909000	OTHER SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF HYDROCARBONS, WHETHER OR NOT HALOGENATED	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2905110000	METHANOL (METHYL ALCOHOL)	0	0			
2905121000	PROPYL ALCOHOL	0	0			
2905122000	ISOPROPYL ALCOHOL	0	0			
2905130000	BUTAN-1-OL (N-BUTYL ALCOHOL)	0	0			
2905141000	ISOBUTYL	0	0			
2905149000	OTHER BUTANOLS	0	0			
2905161000	2-ETHYLHEXANOL	0	0			
2905169000	OTHER OCTANOLS	0	0			
2905170000	DODECAN-1-OL (LAURYL ALCOHOL), HEXADECAN-1-OL (CETYL ALCOHOL) AND OCTADECAN-1-OL (STEARYL ALCOHOL)	0	0			
2905191000	METHYL AMYL ALCOHOL	0	0			
2905192000	OTHER HEXYL ALCOHOLS (HEXANOLS); HEPTYL ALCOHOLS (HEPTANOLS)	0	0			
2905193000	NONYL ALCOHOLS (NONANOLS)	0	0			
2905194000	DECYL ALCOHOLS (DECANOLS)	0	0			
2905195000	3,3-DIMETHYL BUTAN-2-OL (PINACOLYL ALCOHOL)	9	0			
2905196000	PENTANOL (AMYL ALCOHOL) AND ISOMERS THEREOF	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2905199000	OTHER SATURATED MONOHYDRIC ALCOHOLS	0	0			
2905220000	ACYCLIC TERPENE ALCOHOLS	0	0			
2905290000	OTHER UNSATURATED MONOHYDRIC ALCOHOLS	0	0			
2905310000	ETHYLENE GLYCOL (ETHANEDIOL)	0	0			
2905320000	PROPYLENE GLYCOL (PROPANE-1,2-DIOL)	0	0			
2905391000	BUTYLENE GLYCOL (BUTANEDIOL)	0	0			
2905399000	OTHER DIOLS	0	0			
2905410000	2-ETHYL-2-(HYDROXYMETHYL)PROPANE-1,3-DIOL (TRIMETHYLOLPROPANE)	0	0			
2905420000	PENTAERYTHRITOL	0	0			
2905430000	MANNITOL	0	E			
2905440000	D-GLUCITOL (SORBITOL)	0	E			
2905450000	GLYCEROL	9	5			
2905490000	OTHER POLYHYDRIC ALCOHOLS	0	0			
2905510000	ETHCHLORVYNOL (INN)	0	0			
2905590000	OTHER HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF ACYCLIC ALCOHOLS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2906110000	MENTHOL	0	0			
2906120000	CYCLOHEXANOL, METHYLCYCLOHEXANOLS AND DIMETHYLCYCLOHEXANOLS	0	0			
2906130000	STEROLS AND INOSITOLS	0	0			
2906190000	OTHER CYCLANIC, CYCLENIC OR CYCLOTERPENIC ALCOHOLS	0	0			
2906210000	BENZYL ALCOHOL	0	0			
2906290000	OTHER AROMATIC ALCOHOLS	0	0			
2907111000	PHENOL (HYDROXYBENZENE)	0	0			
2907112000	PHENOL (HYDROXYBENZENE) SALTS	0	0			
2907120000	CRESOLS AND THEIR SALTS	0	0			
2907131000	NONYLPHENOL	0	0			
2907139000	OCTYLPHENOL AND ITS ISOMERS; SALTS THEREOF	0	0			
2907150000	NAPHTHOLS AND THEIR SALTS	0	0			
2907190000	OTHER MONOPHENOLS	0	0			
2907210000	RESORCINOL AND ITS SALTS	0	0			
2907220000	HYDROQUINONE AND ITS SALTS	0	0			
2907230000	4,4'-ISOPROPYLIDENEDIPHENOL (BISPHENOL A, DIPHENYLOLPROPANE) AND ITS SALTS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2907291000	PHENOL-ALCOHOLS:	0	0			
2907299000	OTHER POLYPHENOLS	0	0			
2908110000	PENTACHLOROPHENOL (ISO)	0	0			
2908190000	OTHER SOLELY HALOGENATED DERIVATIVES AND THEIR SALTS	0	0			
2908910000	DINOSEB (ISO) AND ITS SALTS	0	0			
2908991000	DERIVATIVES CONTAINING ONLY SULPHO GROUPS, THEIR SALTS AND ESTERS	0	0			
2908992100	DINITRO-O-CRESOL (DNOC)	0	0			
2908992200	DINITROPHENOL	0	0			
2908992300	PICRIC ACID (TRINITROPHENOL)	0	0			
2908992900	OTHER DERIVATIVES CONTAINING ONLY NITRO GROUPS, THEIR SALTS AND ESTERS	0	0			
2908999000	OTHER DERIVATIVES OF PHENOLS OR PHENOL-ALCOHOLS	0	0			
2909110000	DIETHYL ETHER (ETHYL OXIDE)	0	0			
2909191000	METHYL TERT-BUTYL ETHER	9	0			
2909199000	OTHER ACYCLIC ETHERS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	0	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2909200000	CYCLANIC, CYCLENIC OR CYCLOTERPENIC ETHERS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	0	0			
2909301000	ANETHOLE	0	0			
2909309000	OTHER AROMATIC ETHERS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	0	0			
2909410000	2,2-OXYDIETHANOL (DIETHYLENE GLYCOL; DIGOL)	0	0			
2909430000	MONOBUTYL ETHERS OF ETHYLENE GLYCOL OR OF DIETHYLENE GLYCOL	0	0			
2909440000	OTHER MONOALKYLETHERS OF ETHYLENE GLYCOL OR OF DIETHYLENE GLYCOL	0	0			
2909491000	DIPROPYLENE GLYCOL	0	0			
2909492000	TRIETHYLENE GLYCOL	9	0			
2909493000	GLYCERYL GUAYACOL	0	0			
2909494000	PROPYLENE GLYCOL METHYL ETHER	0	0			
2909495000	OTHER ETHERS OF PROPYLENE GLYCOLS	0	0			
2909496000	OTHER ETHERS OF ETHYLENE GLYCOLS	0	0			
2909499000	OTHER ETHER-ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	0	0			
2909501000	GUIACOL, EUGENOL AND ISOEUGENOL; POTASSIUM SULPHOGUIACOLATE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2909509000	ETHER-PHENOLS, ETHER-ALCOHOL-PHENOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	0	0			
2909601000	METHYL ETHYL KETONE PEROXIDE	9	5			
2909609000	OTHER ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	0	0			
2910100000	OXIRANE (ETHYLENE OXIDE)	0	0			
2910200000	METHYLOXIRANE (PROPYLENE OXIDE)	0	0			
2910300000	1-CHLORO-2,3-EPOXYPROPANE (EPICHLOROHYDRIN)	0	0			
2910400000	DIELDRIN (ISO) (INN)	9	0			
2910902000	ENDRÍN (ISO)	9	0			
2910909000	OTHER EPOXIDES, EPOXYALCOHOLS, EPOXYPHENOLS AND EPOXYETHERS, WITH A THREE-MEMBERED RING, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	0	0			
2911000000	ACETALS AND HEMIACETALS, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	0	0			
2912110000	METHANAL (FORMALDEHYDE)	9	5			
2912120000	ETHANAL (ACETALDEHYDE)	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2912192000	CITRAL AND CINTRONELLAL	0	0			
2912193000	GLUTARALDEHYDE	9	0			
2912199000	OTHER ACYCLIC ALDEHYDES WITHOUT OTHER OXYGEN FUNCTION	0	0			
2912210000	BENZALDEHYDE (BENZOIC ALDEHYDE)	0	0			
2912291000	CINNAMALDEHYDE AND PHENYLACETALDEHYDE	0	0			
2912299000	OTHER CYCLIC ALDEHYDES WITHOUT OTHER OXYGEN FUNCTION	0	0			
2912300000	ALDEHYDE-ALCOHOLS	0	0			
2912410000	VANILLIN (4-HYDROXY-3-METHOXYBENZALDEHYDE)	0	0			
2912420000	ETHYLVANILLIN (3-ETHOXY-4-HYDROXYBENZALDEHYDE)	0	0			
2912490000	OTHER ALDEHYDE-ETHERS, ALDEHYDE-PHENOLS AND ALDEHYDES WITH OTHER OXYGEN FUNCTION	0	0			
2912500000	CYCLIC POLYMERS OF ALDEHYDES	0	0			
2912600000	PARAFORMALDEHYDE:	0	0			
2913000000	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PRODUCTS UNDER HEADING 2912	0	0			
2914110000	ACETONE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2914120000	BUTANONE (METHYL ETHYL KETONE)	0	0			
2914130000	4-METHYLPENTAN-2-ONE (METHYL ISOBUTYL KETONE)	0	0			
2914190000	OTHER ACYCLIC KETONES WITHOUT OTHER OXYGEN FUNCTION	0	0			
2914210000	CAMPHOR	0	0			
2914221000	CYCLOHEXANONE	0	0			
2914222000	METHYLCYCLOHEXANONES	0	0			
2914230000	IONONES AND METHYLIONONES	0	0			
2914292000	ISOPHORONE	0	0			
2914299000	OTHER CYCLANIC, CYCLENIC OR CYCLOTERPENIC KETONES WITHOUT OTHER OXYGEN FUNCTION	0	0			
2914310000	PHENYLACETONE (PHENYLPROPAN-2-ONE)	0	0			
2914390000	OTHER AROMATIC KETONES WITHOUT OTHER OXYGEN FUNCTION	0	0			
2914401000	4-HYDROXY-4-METHYLPENTAN-2-ONE (DIACETONE ALCOHOL)	0	0			
2914409000	OTHER KETONE-ALCOHOLS AND KETONE-ALDEHYDES	0	0			
2914500000	KETONE-PHENOLS AND KETONES WITH OTHER OXYGEN FUNCTION	0	0			
2914610000	ANTHRAQUINONE	0	0			
2914690000	OTHER QUINONES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2914700000	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	0	0			
2915110000	FORMIC ACID	0	0			
2915121000	SODIUM FORMATE	0	0			
2915129000	OTHER SALTS OF FORMIC ACID	0	0			
2915130000	ESTERS OF FORMIC ACID	0	0			
2915210000	ACETIC ACID	0	0			
2915240000	ACETIC ANHYDRIDE	0	0			
2915291000	CALCIUM, LEAD, COPPER, CHROMIUM, ALUMINIUM OR IRON ACETATE	0	0			
2915292000	SODIUM ACETATE	0	0			
2915299010	COBALT ACETATES	9	5			
2915299090	OTHER SALTS OF ACETIC ACID	0	0			
2915310000	ETHYL ACETATE	0	0			
2915320000	VINYL ACETATE	0	0			
2915330000	N-BUTYL ACETATE	0	0			
2915360000	DINOSEB ACETATE (ISO)	0	0			
2915391000	2-ETHOXYETHYL ACETATE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2915392100	PROPYL ACETATE	0	0			
2915392200	ISOPROPYL ACETATE	0	0			
2915393000	AMYL AND ISOAMYL ACETATES	0	0			
2915399000	OTHER ESTERS OF ACETIC ACID	0	0			
2915401000	MONO-, DI- OR TRICHLOROACETIC ACIDS	0	0			
2915402000	SALTS AND ESTERS OF MONO-, DI- OR TRICHLOROACETIC ACIDS	0	0			
2915501000	PROPIONIC ACID	0	0			
2915502100	SALTS OF PROPIONIC ACID	0	0			
2915502200	ESTERS OF PROPIONIC ACID	0	0			
2915601100	BUTANOIC ACIDS	0	0			
2915601900	SALTS AND ESTERS OF BUTANOIC ACIDS	0	0			
2915602000	PENTANOIC ACIDS, THEIR SALTS AND ESTERS	0	0			
2915701000	PALMITIC ACID, ITS SALTS AND ESTERS	9	0			
2915702100	STEARIC ACID	0	0			
2915702200	SALTS OF STEARIC ACID	9	5			
2915702900	ESTERS OF STEARIC ACID	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2915902000	BROMOACETIC ACIDS	0	0			
2915903100	ACETYL CHLORIDE	0	0			
2915903900	OTHER DERIVATIVES OF ACETIC ACID	0	0			
2915904000	TIN OCTANOATE	9	0			
2915905000	LAURIC ACID	0	0			
2915909000	OTHER SATURATED ACYCLIC MONOCARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	0	0			
2916111000	ACRYLIC ACID	0	0			
2916112000	SALTS OF ACRYLIC ACID	0	0			
2916121000	BUTYL ACRYLATE	0	0			
2916129000	OTHER ESTERS OF ACRYLIC ACID	0	0			
2916130000	METHACRYLIC ACID AND ITS SALTS	0	0			
2916141000	METHYL METHACRYLATE	0	0			
2916149000	OTHER ESTERS OF METHACRYLIC ACID	0	0			
2916151000	OLEIC ACID	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2916152000	SALTS AND ESTERS OF OLEIC ACID	0	0			
2916159000	LINOLEIC OR LINOLENIC ACIDS, THEIR SALTS AND ESTERS	0	0			
2916191000	SORBIC ACID AND ITS SALTS	0	0			
2916192000	ACRYLIC ACID DERIVATIVES	0	0			
2916199000	OTHER UNSATURATED ACYCLIC MONOCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES, PEROXYACIDS AND THEIR DERIVATIVES	0	0			
2916201000	ALETHRIN (ISO)	9	0			
2916202000	PERMETHRIN (ISO) (INN)	0	0			
2916209000	OTHER CYCLANIC, CYCLENIC OR CYCLOTERPENIC MONOCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES, PEROXYACIDS AND THEIR DERIVATIVES	0	0			
2916311000	BENZOIC ACID	0	0			
2916313000	SODIUM BENZOATE	0	0			
2916314000	NAPHTHALENE BENZOATE, AMMONIUM BENZOATE, POTASSIUM BENZOATE, CALCIUM BENZOATE, METHYL BENZOATE AND ETHYL BENZOATE	0	0			
2916319000	OTHER SALTS AND ESTERS OF LACTIC ACID	0	0			
2916321000	BENZOYL PEROXIDE	9	5			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2916322000	BENZOYL CHLORIDE	0	0			
2916340000	PHENYLACETIC ACID AND ITS SALTS	0	0			
2916350000	ESTERS OF PHENYLACETIC ACID	0	0			
2916360000	BINAPACRYL (ISO)	0	0			
2916390000	OTHER AROMATIC MONOCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES, PEROXYACIDS AND THEIR DERIVATIVES	0	0			
2917111000	OXALIC ACID	9	0			
2917112000	SALTS AND ESTERS OF OXALIC ACID	0	0			
2917121000	ADIPIC ACID	0	0			
2917122000	SALTS AND ESTERS OF ADIPIC ACID	0	0			
2917131000	AZELAIC ACID (INN), ITS SALTS AND ESTERS	0	0			
2917132000	SEBACIC ACID, ITS SALTS AND ESTERS	0	0			
2917140000	MALEIC ANHYDRIDE	0	0			
2917191000	MALEIC ACID	0	0			
2917192000	SALTS, ESTERS AND OTHER DERIVATIVES OF MALEIC ACID	9	5			
2917193000	FUMARIC ACID	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2917199000	OTHER POLYCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES, PEROXYACIDS AND THEIR DERIVATIVES	0	0			
2917200000	CYCLANIC, CYCLENIC OR CYCLOTERPENIC POLYCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES, PEROXYACIDS AND THEIR DERIVATIVES	0	0			
2917320000	DIOCTYL ORTHOPHTHALATES	0	0			
2917330000	DINONYL OR DIDECYL ORTHOPHTHALATES	9	10			
2917341000	DIETHYL OR DIMETHYL ORTHOPHTHALATES	9	10			
2917342000	DIBUTYL ORTHOPHTHALATES	9	10			
2917349000	OTHER ESTERS OF ORTHOPHTHALIC ACID	0	0			
2917350000	PHTHALIC ANHYDRIDE	0	0			
2917361000	TEREPHTHALIC ACID	0	0			
2917362000	SALTS OF TEREPHTHALIC ACID	0	0			
2917370000	DIMETHYL TEREPHTHALATE	0	0			
2917392000	ORTHOPHTHALIC ACID AND ITS SALTS	9	5			
2917393000	ISOPHTHALIC ACID, ITS SALTS AND ESTERS	0	0			
2917394000	TRIMELLITIC ANHYDRIDE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2917399000	OTHER AROMATIC POLYCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES, PEROXYACIDS AND THEIR DERIVATIVES	0	0			
2918111000	LACTIC ACID	0	0			
2918112000	CALCIUM LACTATE	0	0			
2918119000	SALTS AND ESTERS OF LACTIC ACID	9	0			
2918120000	TARTARIC ACID	0	0			
2918130000	SALTS AND ESTERS OF TARTARIC ACID	0	0			
2918140000	CITRIC ACID	0	0			
2918153000	SODIUM CITRATE	0	0			
2918159000	OTHER SALTS AND ESTERS OF CITRIC ACID	0	0			
2918161000	GLUCONIC ACID	0	0			
2918162000	CALCIUM GLUCONATE	0	0			
2918163000	SODIUM GLUCONATE	0	0			
2918169000	OTHER SALTS AND ESTERS OF GLUCONIC ACID	0	0			
2918180000	CHLOROBENZILATE (ISO)	0	0			
2918191000	2.2-DIPHENYL-2-HYDROXYACETIC ACID (BENZILIC ACID)	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2918192000	GLUCONIC ACID DERIVATIVES	0	0			
2918199000	OTHER CARBOXYLIC ACIDS WITH ALCOHOL FUNCTION BUT WITHOUT OTHER OXYGEN FUNCTION, THEIR ANHYDRIDES, HALIDES, PEROXIDES, PEROXYACIDS AND THEIR DERIVATIVES	0	0			
2918211000	SALICYLIC ACID	0	0			
2918212000	SALTS OF SALICYLIC ACID	0	0			
2918221000	O-ACETYLSALICYLIC ACID	0	0			
2918222000	SALTS AND ESTERS OF O-ACETYLSALICYLIC ACID	0	0			
2918230000	OTHER ESTERS OF SALICYCLIC ACID AND THEIR SALTS	0	0			
2918291100	METHYL P-HYDROXYBENZOATE	0	0			
2918291200	PROPYL P-HYDROXYBENZOATE	0	0			
2918291900	OTHER P-HYDROXYBENZOATE ACID, ITS SALTS AND ESTERS	0	0			
2918299000	OTHER CARBOXYLIC ACIDS WITH PHENOL FUNCTION BUT WITHOUT OTHER OXYGEN FUNCTION, THEIR ANHYDRIDES, HALIDES, PEROXIDES, PEROXYACIDS AND THEIR DERIVATIVES	9	0			
2918300000	CARBOXYLIC ACIDS WITH ALDEHYDE OR KETONE FUNCTION BUT WITHOUT OTHER OXYGEN FUNCTION, THEIR ANHYDRIDES, HALIDES, PEROXIDES, PEROXYACIDS AND THEIR DERIVATIVES	0	0			
2918910000	2,4,5-T (ISO) (2,4,5 TRICHLOROPHENOXYACETIC ACID), ITS SALTS AND ESTERS	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2918991100	2,4-D (ISO)	0	0			
2918991200	SALTS OF 2,4-D (ISO) (2,4-DICHLOROPHENOXYACETIC ACID)	0	0			
2918992000	ESTERS OF 2,4-D	0	0			
2918993000	DICAMBA (ISO)	0	0			
2918994000	MCPA (ISO)	0	0			
2918995000	-2,4-DB (4-(2,4-DICHLOROPHENOXY) BUTYRIC ACID	0	0			
2918996000	DICHLOROPROP (ISO)	0	0			
2918997000	DICLOFOP-METHYL (METHYL 2-(4-(2,4-DICHLOROPHENOXY)PHENOXY)PROPIONATE)	0	0			
2918999100	NAPROXEN SODIUM	0	0			
2918999200	2,4-DICHLOROPHENOXYPROPIONIC ACID	0	0			
2918999900	OTHER CARBOXYLIC ACIDS WITH OTHER OXYGEN FUNCTION AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	0	0			
2919100000	TRIS (2,3-DIBROMOPROPYL) PHOSPHATE	0	0			
2919901100	SODIUM GLYCEROPHOSPHATE	9	0			
2919901900	OTHER GLYCEROPHOSPHORIC ACID, ITS SALTS AND DERIVATIVES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2919902000	2,2 DICHLOROVINYL DIMETHYL PHOSPHATE (DDVP)	0	0			
2919903000	CHLORFENVINPHOS (ISO)	0	0			
2919909000	OTHER PHOSPHORIC ESTERS AND THEIR SALTS, INCLUDING LACTOPHOSPHATES; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	0	0			
2920111000	PARATHION (ISO)	0	0			
2920112000	PARATHION-METHYL (ISO) (METHYL PARATHION);	9	0			
2920191000	ETHYL PARATHION	9	0			
2920192000	O-ETHYL-O-P-NITROPHENYL BENZENETHIOPHOSPHONATE (EPN)	0	0			
2920199000	OTHER THIOPHOSPHORIC ESTERS (PHOSPHOROTHIOATES) AND THEIR SALTS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	0	0			
2920901000	NITROGLYCERINE (GLYCERYL TRINITRATE)	9	0			
2920902000	PENTHRITE (PENTAERYTHRITOL TETRANITRATE)	0	0			
2920903100	DIMETHYL AND TRIMETHYL PHOSPHITES	9	0			
2920903200	DIETHYL AND TRIETHYL PHOSPHITES	9	0			
2920903900	OTHER PHOSPHITES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2920909000	OTHER ESTERS OF OTHER INORGANIC ACIDS OF NON-METALS (EXCLUDING ESTERS OF HYDROGEN HALIDES) AND THEIR SALTS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	0	0			
2921110000	METHYLAMINE, DI- OR TRIMETHYLAMINE AND THEIR SALTS	0	0			
2921191000	BIS (2-CHLOROETHYL)ETHYLAMINE	9	0			
2921192000	CHLORMETHINE (INN) (BIS (2-CHLOROETHYL) METHYLAMINE)	9	0			
2921193000	TRICHLORMETHINE(INN)(TRIS (2-CHLOROETHYL)AMINE)	9	0			
2921194000	N,N-DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) AMINOETHYL 2-CHLORIDES AND THEIR PROTONATED SALTS	9	0			
2921195000	DIETHYLAMINE AND ITS SALTS	0	0			
2921199000	OTHER ACYCLIC MONOAMINES AND THEIR DERIVATIVES; SALTS THEREOF	0	0			
2921210000	ETHYLENEDIAMINE AND ITS SALTS	0	0			
2921220000	HEXAMETHYLENEDIAMINE AND ITS SALTS	0	0			
2921290000	OTHER ACYCLIC POLYAMINES AND THEIR DERIVATIVES; SALTS THEREOF	0	0			
2921300000	CYCLANIC, CYCLENIC OR CYCLOTERPENIC MONO- OR POLYAMINES AND THEIR DERIVATIVES; SALTS THEREOF	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2921410000	ANILINE AND ITS SALTS	0	0			
2921421000	CHLOROANILINES	0	0			
2921422000	N-METHYL-N,2,4,6-TETRANITROANILINE (TETRYL)	0	0			
2921429000	OTHER ANILINE DERIVATIVES AND THEIR SALTS	0	0			
2921430000	TOLUIDINES AND THEIR DERIVATIVES; SALTS THEREOF	0	0			
2921440000	DIPHENYLAMINE AND ITS DERIVATIVES; SALTS THEREOF	0	0			
2921450000	1-NAPHTHYLAMINE (A-NAPHTHYLAMINE), 2-NAPHTHYLAMINE (B-NAPHTHYLAMINE) AND THEIR DERIVATIVES; SALTS THEREOF	0	0			
2921461000	AMPHETAMINE (INN)	0	0			
2921462000	BENZPHETAMINE (INN), DEXAMPHETAMINE (INN), ETHYLAMPHETAMINE (INN) AND PHENCAMPHAMINE (INN)	0	0			
2921463000	LEPHETAMINE (INN), LEVAMPHETAMINE (INN), MEPHENOREX (INN) AND PHENTERMINE (INN)	0	0			
2921469000	SALTS OF AMPHETAMINE (INN), BENZPHETAMINE (INN), DEXAMPHETAMINE (INN), ETHYLAMPHETAMINE (INN) AND PHENCAMPHAMINE (INN), LEPHETAMINE (INN), LEVAMPHETAMINE (INN), MEPHENOREX (INN) AND PHENTERMINE (INN)	0	0			
2921491000	XILIDINES	0	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2921499000	OTHER AROMATIC MONOAMINES AND THEIR DERIVATIVES; SALTS THEREOF	0	0			
2921510000	O-, M-, P-PHENYLENEDIAMINE, DIAMINOTOLUENES AND THEIR DERIVATIVES; SALTS THEREOF	0	0			
2921590000	OTHER AROMATIC POLYAMINES AND THEIR DERIVATIVES; SALTS THEREOF	0	0			
2922111000	MONOETHANOLAMINE	0	0			
2922112000	SALTS OF MONOETHANOLAMINE	0	0			
2922121000	DIETHANOLAMINE	0	0			
2922122000	SALTS OF DIETHANOLAMINE	0	0			
2922131000	TRIETHANOLAMINE	0	0			
2922132000	SALTS OF TRIETHANOLAMINE	0	0			
2922141000	DEXTROPROPOXYPHENE (INN)	9	0			
2922142000	SALTS OF DEXTROPROPOXYPHENE (INN)	9	0			
2922192100	N,N-DIMETHYL-2 AMINOETHANOL AND ITS PROTONATED SALTS	9	0			
2922192200	N,N-DIETHYL-2 AMINOETHANOL AND ITS PROTONATED SALTS	9	0			
2922192900	OTHER N,N-DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) -2-AMINOETHANOLS AND THEIR PROTONATED SALTS	0	0			
2922193000	ETHYLDIETHANOLAMINE	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2922194000	METHYLDIETHANOLAMINE	9	0			
2922199000	OTHER AMINO-ALCOHOLS, OTHER THAN THOSE CONTAINING MORE THAN ONE KIND OF OXYGEN FUNCTION, THEIR ETHERS AND ESTERS; SALTS THEREOF	0	0			
2922210000	AMINONAPHTHOSULPHONIC ACIDS AND THEIR SALTS	0	0			
2922290000	OTHER AMINO-NAPHTHOLS AND OTHER AMINO-PHENOLS, OTHER THAN THOSE CONTAINING MORE THAN ONE KIND OF OXYGEN FUNCTION, THEIR ETHERS AND ESTERS; SALTS THEREOF	0	0			
2922311000	AMPHEPRAMONE (INN)	0	0			
2922312000	METHADONE (INN)	0	0			
2922313000	NORMETHADONE (INN)	0	0			
2922319000	SALTS OF AMPHEPRAMONE (INN), METHADONE (INN) AND NORMETHADONE (INN)	0	0			
2922390000	OTHER AMINO-ALDEHYDES, AMINO-KETONES AND AMINO-QUINONES, OTHER THAN THOSE CONTAINING MORE THAN ONE KIND OF OXYGEN FUNCTION; SALTS THEREOF	0	0			
2922410000	LYSINE AND ITS ESTERS; SALTS THEREOF	0	0			
2922421000	MONOSODIUM GLUTAMATE	9	0			
2922429000	OTHER GLUTAMIC ACIDS AND THEIR SALTS	0	0			
2922430000	ANTHRANILIC ACID AND ITS SALTS	0	0			
2922441000	TILIDINE (INN)	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2922449000	SALTS OF TILIDINE (INN)	0	0			
2922491000	GLYCINE (INN), ITS SALTS AND ESTERS	0	0			
2922493000	ALANINES (INN), PHENYLALANINE (INN), LEUCINE (INN), ISOLEUCINE (INN) AND ASPARTIC ACID (INN)	0	0			
2922494100	ETHYLENEDIAMINE TETRAACETIC ACID (EDTA) (EDETIC ACID (INN))	0	0			
2922494200	SALTS OF ETHYLENEDIAMINE TETRAACETIC ACID (EDTA) (EDETIC ACID (INN))	0	0			
2922499000	OTHER AMINO-ACIDS, OTHER THAN THOSE CONTAINING MORE THAN ONE KIND OF OXYGEN FUNCTION, THEIR ETHERS AND ESTERS; SALTS THEREOF	0	0			
2922503000	2-AMINO-1-(2,5-DIMETHOXY-4-METHYL)-PHENYLPROPANE (STP, DOM)	0	0			
2922504000	AMINO-ACID-PHENOLS, THEIR SALTS AND DERIVATIVES	0	0			
2922509000	OTHER AMINO-ALCOHOL-PHENOLS, AMINO-ACID-PHENOLS AND OTHER AMINO-COMPOUNDS WITH OXYGEN-FUNCTION	0	0			
2923100000	CHOLINE AND ITS SALTS	0	0			
2923200000	LECITHINS AND OTHER PHOSPHOAMINOLIPIDS:	0	0			
2923901000	CHOLINE DERIVATIVES	0	0			
2923909000	OTHER QUATERNARY AMMONIUM SALTS AND HYDROXIDES	0	0			
2924110000	MEPROBAMATE (INN)	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2924120000	FLUOROACETAMIDE (ISO), PHOSPHAMIDON (ISO) AND MONOCROTOPHOS (ISO)	0	0			
2924190000	OTHER ACYCLIC AMIDES (INCLUDING CARBAMATES) AND THEIR DERIVATIVES; SALTS THEREOF	0	0			
2924211000	DIURON (ISO)	9	5			
2924219000	OTHER UREINES AND THEIR DERIVATIVES; SALTS THEREOF	0	0			
2924230000	2-ACETAMIDOBENZOIC ACID (N-ACETYLANTHRANILIC ACID) AND ITS SALTS	0	0			
2924240000	ETHINAMATE (INN)	9	0			
2924291000	ACETYL-P-AMINOPHENOL (PARACETAMOL) (INN)	0	0			
2924292000	LIDOCAINE (DCI)	0	0			
2924293000	CARBARYL (ISO) (INN)	0	0			
2924294000	PROPANYL (ISO)	0	0			
2924295000	METALAXYL (ISO)	0	0			
2924296000	ASPARTAME (INN)	0	0			
2924297000	ATENOLOL (INN)	0	0			
2924298000	BUTACHLOR	0	0			
2924299100	2'-CHLORO-2',6' DIETHYL-N-(METHOXYMETHYL) ACETANILIDE)	0	0			
2924299900	OTHER CYCLIC AMIDES (INCLUDING CARBAMATES) AND THEIR DERIVATIVES; SALTS THEREOF	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2925110000	SACCHARIN AND ITS SALTS	0	0			
2925120000	GLUTETHIMIDE (INN)	0	0			
2925190000	OTHER IMIDES AND THEIR DERIVATIVES; SALTS THEREOF	0	0			
2925210000	CHLORDIMEFORM (ISO)	0	0			
2925291000	GUANIDINES, THEIR SALTS AND DERIVATIVES	0	0			
2925299000	OTHER IMINES AND THEIR DERIVATIVES; SALTS THEREOF	0	0			
2926100000	ACRYLONITRILE	0	0			
2926200000	1-CYANOGUANIDINE (DICYANDIAMIDE)	0	0			
2926301000	PHENPROPOREX (INN) AND ITS SALTS;	9	0			
2926302000	METHADONE (INN) INTERMEDIATE (4-CYANO-2-DIMETHYLAMINO-4,4-DIPHENYLBUTANE)	9	0			
2926902000	ACETONITRILE	0	0			
2926903000	ACETONE CYANHYDRIN	0	0			
2926904000	2-CYANO-N-[(ETHYLAMINO)CARBONYL]-2-(METHOXYAMINO) ACETAMIDE (CYMOXANIL)	0	0			
2926905000	CYPERMETHRIN	0	0			
2926909000	OTHER NITRILE-FUNCTION COMPOUNDS	0	0			
2927000000	DIAZO-, AZO- AND AZOXY-COMPOUNDS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2928001000	ETHYL METHYL KETOXIME (BUTANONE OXIME)	0	0			
2928002000	PHOXIM (ISO)(INN)	9	0			
2928009000	OTHER ORGANIC DERIVATIVES OF HYDRAZINE AND HYDROXYLAMINE	0	0			
2929101000	TOLUENE DIISOCYANATE	0	0			
2929109000	OTHER ISOCYANATES	0	0			
2929901000	N,N-DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) PHOSPHORAMIDIC DIHALIDES	9	0			
2929902000	DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) N,N-DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) PHOSPHORAMIDATES	9	0			
2929903000	SODIUM CYCLAMATE (INN)	0	0			
2929909000	OTHER COMPOUNDS WITH OTHER NITROGEN-FUNCTION	0	0			
2930201000	ETHYLDIPROPYLTHIOCARBAMATE	0	0			
2930209000	OTHER THIOCARBAMATES AND DITHIOCARBAMATES	0	0			
2930301000	TETRAMETHYLTHIURAM DISULPHIDE (ISO) (INN)	0	0			
2930309000	OTHER THIURAM MONO-, DI- OR TETRASULPHIDES	0	0			
2930400000	METHIONINE	0	0			
2930500000	CAPTAFOL (ISO) AND METHAMIDOPHOS (ISO)	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2930901100	METHYLTHIOFANATE (ISO)	0	0			
2930901900	OTHER THIOAMIDES	0	0			
2930902100	N,N-DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) AMINOETHANE-2-THIOLS AND THEIR PROTONATED SALTS	0	0			
2930902900	OTHER THIOLS (MERCAPTANS)	0	0			
2930903000	MALATHION (ISO)	0	0			
2930904000	BUTILATE (ISO), METAMIDOPHOS (ISO) THIOBENCARB, VERNOLATE	0	0			
2930905100	SODIUM ISOPROPYL XANTHATE (ISO)	9	5			
2930905900	OTHER DITHIOCARBONATES (XANTHATES)	9	10			
2930906000	THIODIGLYCOL (INN) (BIS(2-HYDROXYETHYL) SULPHIDE)	9	0			
2930907000	O,O-DIETHYL S-[2-(DIETHYLAMINO) ETHYL] PHOSPHOROTHIOLATE AND ITS ALKYLATED OR PROTONATED SALTS	9	0			
2930908000	O-ETHYL, S-PHENYL ETHYLPHOSPHONOTHIOLOTHIONATE (FONOFOS)	9	0			
2930909100	ORGANO-SULPHUR COMPOUNDS CONTAINING A PHOSPHORUS ATOM TO WHICH IS BONDED ONE METHYL, ETHYL GROUP	0	0			
2930909200	SALTS, ESTERS AND DERIVATIVES OF METHIONINE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2930909310	DIMETHOATE (ISO)	0	0			
2930909320	FENTHION (ISO)	9	0			
2930909400	[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	9	0			
2930909500	2-CHLOROETHYLCHLOROMETHYL SULPHIDE; BIS (2-CHLOROETHYL) SULPHIDE	9	0			
2930909600	BIS (2-CHLOROETHYLTHIO) METHANE; 1,2-BIS (2-CHLOROETHYLTHIO)ETHANE; 1,3- BIS(2-CHLOROETHYLTHIO)-N-PROPANE; 1,4-BIS (2-CHLOROETHYLTHIO)-N-BUTANE; 1,5-BIS (2-CHLOROETHYLTHIO)-N-PENTANE	9	0			
2930909700	BIS-(2-CHLOROETHYLTHIOMETHYL) OXIDE; BIS (2-CHLOROETHYLTHIOETHYL) OXIDE	9	0			
2930909900	OTHER ORGANO-SULPHUR COMPOUNDS	0	0			
2931001000	TETRAETHYLLEAD	0	0			
2931003100	GLYPHOSATE (ISO)	0	0			
2931003200	GLYPHOSATE (ISO) (N-(PHOSPHONOMETHYL) GLYCINE) SALTS	0	0			
2931004000	O-ALKYL ( $\leq$ C10,INCLUDING CYCLOALKYL) ALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) PHOSPHONOFUORIDATES	9	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2931009100	OTHER ORGANO-INORGANIC COMPOUNDS CONTAINING A PHOSPHORUS ATOM TO WHICH IS BONDED ONE METHYL, ETHYL GROUP	9	0			
2931009200	TRICLORPHON (ISO)	0	0			
2931009300	O-ALKYL ( $\leq C_{10}$ , INCLUDING CYCLOALKYL) N,N-DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) PHOSPHOROAMIDOCYANIDATES	9	0			
2931009400	2-CHLOROVINYLDICHLOROARSINE; BIS (2-CHLOROVINYL) CHLOROARSINE; TRIS (2-CHLOROVINYL) ARSINE	9	0			
2931009500	ALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) PHOSPHONYLDIFLUORIDES	9	0			
2931009600	[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	9	0			
2931009700	O-ISOPROPYL METHYLPHOSPHONCHLORIDATE; O-PINACOLYL METHYLPHOSPHONCHLORIDATE	9	0			
2931009900	OTHER ORGANO-INORGANIC COMPOUNDS	0	0			
2932110000	TETRAHYDROFURAN	0	0			
2932120000	2-FURALDEHYDE (FURFURALDEHYDE)	0	0			
2932131000	FURFURYL ALCOHOL	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2932132000	TETRAHYDROFURFURYL ALCOHOL	0	0			
2932190000	OTHER COMPOUNDS CONTAINING AN UNFUSED FURAN RING (WHETHER OR NOT HYDROGENATED) IN THE STRUCTURE	0	0			
2932210000	COUMARIN, METHYLCOUMARINS AND ETHYLCOUMARINS	0	0			
2932291000	WARFARIN (ISO) (INN)	0	0			
2932292000	PHENOLPHTHALEIN (INN)	0	0			
2932299000	OTHER LACTONES	0	0			
2932910000	ISOSAFROLE	0	0			
2932920000	1-(1,3-BENZODIOXOL-5-YL)PROPAN-2-ONE	0	0			
2932930000	PIPERONAL	0	0			
2932940000	SAFROLE	0	0			
2932950000	TETRAHYDROCANNABINOLS (ALL ISOMERS)	9	0			
2932991000	PIPERONYL BUTOXIDE	0	0			
2932992000	EUCALYPTOL	0	0			
2932994000	CARBOFURAN (ISO)	0	0			
2932999000	OTHER HETEROCYCLIC COMPOUNDS WITH OXYGEN HETERO-ATOM(S) ONLY	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2933111000	PHENAZONE (INN) (ANTIPYRIN)	0	0			
2933113000	DYPIRONE (4-METHYLAMINO-1,5-DIMETHYL-2-PHENYL-3-PYRAZOLONE SODIUM METHANESULPHONATE)	0	0			
2933119000	OTHER PHENAZONE (ANTIPYRIN) AND ITS DERIVATIVES	0	0			
2933191000	PHENYLBUTAZONE (INN)	0	0			
2933199000	OTHER COMPOUNDS CONTAINING AN UNFUSED PYRAZOLE RING (WHETHER OR NOT HYDROGENATED) IN THE STRUCTURE	0	0			
2933210000	HYDANTOIN AND ITS DERIVATIVES	0	0			
2933290000	OTHER COMPOUNDS CONTAINING AN UNFUSED IMIDAZOLE RING (WHETHER OR NOT HYDROGENATED) IN THE STRUCTURE	0	0			
2933310000	PYRIDINE AND ITS SALTS	0	0			
2933320000	PIPERIDINE AND ITS SALTS	0	0			
2933331000	BROMAZEPAM (INN)	0	0			
2933332000	FENTANYL (INN)	0	0			
2933333000	PETHIDINE (INN)	9	0			
2933334000	PETHIDINE (INN) INTERMEDIATE: (4-CYANO-1-METHYL-4-PHENYLPYPERIDINE OR 1-METHYL-4-PHENYL-4-CYANOPIPERIDINE)	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2933335000	ALFENTANIL (INN), ANILERIDINE (INN), BEZITRAMIDE (INN), DIPHENOXYLATE(INN), DIPHENOXIN (INN), DIPIPANONE (INN), PHENCYCLIDINE (INN) (PCP), PHENOPERIDINE (INN), KETOBEMIDONE (INN), METHYLPHENIDATE (INN), PENTAZOCINE (INN), PIPRADOL (INN), PIRITRAMIDE (INN), PROPIRAM (INN) AND TRIMEPERIDINE (INN)	9	0			
2933339000	SALTS OF ALFENTANIL (INN), ANILERIDINE (INN), BEZITRAMIDE (INN), DIPHENOXYLATE(INN), DIPHENOXIN (INN), DIPIPANONE (INN), PHENCYCLIDINE (INN) (PCP), PHENOPERIDINE (INN), KETOBEMIDONE (INN), METHYLPHENIDATE (INN), PENTAZOCINE (INN), PIPRADOL (INN), PIRITRAMIDE (INN), PROPIRAM (INN) AND TRIMEPERIDINE (INN)	0	0			
2933391100	PICLORAM (ISO)	0	0			
2933391200	SALTS OF PICLORAM (ISO)	0	0			
2933392000	PARAQUAT DICHLORIDE	0	0			
2933393000	ISONICOTINIC ACID HYDRAZIDE	0	0			
2933396000	3-QUINUCLIDINYL BENZILATE	9	0			
2933397000	QUINUCLIDIN-3-OL	9	0			
2933399000	OTHER COMPOUNDS CONTAINING AN UNFUSED PYRIDINE RING (WHETHER OR NOT HYDROGENATED) IN THE STRUCTURE	0	0			
2933410000	LEVORPHANOL (INN) AND ITS SALTS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2933491000	6-ETHOXY-1,2-DIHYDRO-2,2,4-TRIMETHYLQUINOLINE (ETHOXYQUIN)	0	0			
2933499000	OTHER COMPOUNDS CONTAINING A QUINOLINE OR ISOQUINOLINE RING SYSTEM (WHETHER OR NOT HYDROGENATED), NOT FURTHER FUSED, IN THE STRUCTURE	0	0			
2933520000	MALONYLUREA (BARBITURIC ACID) AND ITS SALTS	0	0			
2933531000	PHENOBARBITAL (INN)	0	0			
2933532000	ALLOBARBITAL (INN), AMOBARBITAL (INN), BARBITAL (INN), BUTALBITAL (INN) AND BUTOBARBITAL (INN)	0	0			
2933533000	CYCLOBARBITAL (INN), METHYLPHENOBARBITAL (INN) AND PENTOBARBITAL (INN)	0	0			
2933534000	SECBUTABARBITAL (INN), SECOBARBITAL (INN) AND VINILBITAL (INN)	0	0			
2933539000	SALTS OF ALLOBARBITAL (INN), AMOBARBITAL (INN), BARBITAL (INN), BUTALBITAL (INN), BUTOBARBITAL (INN), CYCLOBARBITAL (INN), PHENOBARBITAL (INN), METHYLPHENOBARBITAL (INN), PENTOBARBITAL (INN), SECBUTABARBITAL (INN), SECOBARBITAL (INN) AND VINILBITAL (INN),	0	0			
2933540000	OTHER DERIVATIVES OF MALONYLUREA (BARBITURIC ACID); SALTS THEREOF	0	0			
2933551000	LOPRAZOLAM (INN)	9	0			
2933552000	MECLOQUALONE (INN)	9	0			
2933553000	METHAQUALONE (INN)	9	0			
2933554000	ZIPEPROL (INN)	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2933559000	SALTS OF LOPRAZOLAM (INN), MECLOQUALONE (INN), METHAQUALONE (INN) AND ZIPEPROL (INN)	0	0			
2933591000	PIPERAZINE (DIETHYLENEDIAMINE) AND 2,5-DIMETHYL PIPERAZINE (DIMETHYL-2,5-DIETHYLENEDIAMINE)	0	0			
2933592000	AMPROL (INN)	0	0			
2933593000	OTHER DERIVATIVES OF PIPERAZINE	0	0			
2933594000	THIOPENTAL SODIUM (INN)	0	0			
2933595000	CIPROFOXACIN (INN) AND ITS SALTS	0	0			
2933596000	HYDROXYZINE (INN)	0	0			
2933599000	OTHER COMPOUNDS CONTAINING A PYRIMIDINE RING (WHETHER OR NOT HYDROGENATED) OR PIPERAZINE RING IN THE STRUCTURE	0	0			
2933610000	MELAMINE	0	0			
2933691000	ATRAZINE (ISO)	0	0			
2933699000	OTHER COMPOUNDS CONTAINING AN UNFUSED TRIAZINE RING (WHETHER OR NOT HYDROGENATED) IN THE STRUCTURE	0	0			
2933710000	6-HEXANELACTAM (E-CAPROLACTAM)	9	5			
2933720000	CLOBAZAM (INN) AND METHYPRYLON (INN)	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2933791000	PRIMIDONE (INN)	0	0			
2933799000	OTHER LACTAMS	0	0			
2933911000	ALPRAZOLAM (INN)	0	0			
2933912000	DIAZEPAM (INN)	0	0			
2933913000	LORAZEPAM (INN)	9	0			
2933914000	TRIAZOLAM (INN)	9	0			
2933915000	CAMAZEPAM (INN), CHLORDIAZEPOXIDE (INN), CLONAZEPAM (INN), CHLORAZEPATE, DELORAZEPAM (INN), ESTAZOLAM (INN), FLUDIAZEPAM (INN) AND FLUNITRAZEPAM (INN)	0	0			
2933916000	FLURAZEPAM (INN), HALAZEPAM (INN), ETHYL LOFLAZEPATE (INN), LORMETAZEPAM (INN), MAZINDOL(INN), MEDAZEPAM (INN), MIDAZOLAM (INN), NIMETAZEPAM (INN)	0	0			
2933917000	NITRAZEPAM (INN), NORDAZEPAM (INN), OXAZEPAM (INN), PINAZEPAM (INN), PRAZEPAM (INN), PYROVALERONE(INN), TEMAZEPAM (INN) AND TETRAZEPAM (INN)	9	0			
2933919000	SALTS OF ALPRAZOLAM (INN), CAMAZEPAM (INN), CHLORDIAZEPOXIDE (INN), CLONAZEPAM (INN), CHLORAZEPATE, DELORAZEPAM (INN), DIAZEPAM (INN), ESTAZOLAM (INN), FLUDIAZEPAM (INN), FLUNITRAZEPAM (INN), FLURAZEPAM (INN), HALAZEPAM (INN), ETHYL LOFLAZEPATE (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),	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2933991000	PARBENDAZOLE (INN)	0	0			
2933992000	ALBENDAZOLE (INN)	0	0			
2933999010	TRIADIMEFON	9	0			
2933999090	OTHER HETEROCYCLIC COMPOUNDS WITH NITROGEN HETERO-ATOM(S) ONLY	0	0			
2934101000	THIABENDAZOLE (ISO)	0	0			
2934109000	COMPOUNDS CONTAINING AN UNFUSED THIAZOLE RING (WHETHER OR NOT HYDROGENATED) IN THE STRUCTURE	0	0			
2934200010	MERCAPTOBENZOTHAZOL	0	0			
2934200090	OTHER COMPOUNDS CONTAINING A BENZOTHAZOLE RING SYSTEM (WHETHER OR NOT HYDROGENATED), NOT FURTHER FUSED, IN THE STRUCTURE	0	0			
2934300010	PHENOTHIAZINE	9	0			
2934300090	OTHER COMPOUNDS CONTAINING A PHENOLTHIAZINE RING SYSTEM (WHETHER OR NOT HYDROGENATED), NOT FURTHER FUSED, IN THE STRUCTURE	0	0			
2934911000	AMINOREX (INN), BROTILOZOLAM (INN), CLOTHIAZEPAM (INN), CLOXAZOLAM (INN) AND DEXTROMORAMIDE (INN)	9	0			
2934912000	HALOXAZOLAM (INN), KETAZOLAM (INN), MESOCARB (INN), OXAZOLAM (INN) AND PEMOLINE (INN)	9	0			

<sup>1</sup> SEA: Agricultural Safeguard foreseen in Article 29 of this Agreement.

\* The tariffs resulting from the application of the Price Band System will be maintained.

\*\* The tariffs resulting from the application of the Price Band System will be reduced in accordance with the agreed tariff elimination schedule.



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2934913000	PHENDIMETRAZINE(INN), PHENMETRAZINE (INN) AND SUFENTANIL (INN)	9	0			
2934919000	SALTS OF AMINOREX (INN), BROTILOLAM (INN), CLOTHAZEPAM (INN), CLOXAZOLAM (INN), DEXTROMORAMIDE (INN), PHENMETRAZINE (INN), PHENDIMETRAZINE(INN), HALOXAZOLAM (INN), KETAZOLAM (INN), MESOCARB (INN), OXAZOLAM (INN), PEMOLINE (INN) AND SUFENTANIL (INN)	0	0			
2934991000	SULTONES AND SULTAMS	0	0			
2934992000	6-AMINOPENICILLANIC ACID	0	0			
2934993000	OTHER NUCLEIC ACIDS AND THEIR SALTS	0	0			
2934994000	LEVAMISOL (INN)	0	0			
2934999000	OTHER NUCLEIC ACIDS AND THEIR SALTS, WHETHER OR NOT CHEMICALLY DEFINED; OTHER HETEROCYCLIC COMPOUNDS	0	0			
2935001000	SULPIRIDE (INN)	0	0			
2935009000	OTHER SULPHONAMIDES	0	0			
2936210000	VITAMINS A AND THEIR DERIVATIVES	0	0			
2936220000	VITAMIN B1 AND ITS DERIVATIVES	0	0			
2936230000	VITAMIN B2 AND ITS DERIVATIVES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2936240000	D- OR DL-PANTOTHENIC ACID (VITAMIN B3 OR VITAMIN B5) AND ITS DERIVATIVES	0	0			
2936250000	VITAMIN B6 AND ITS DERIVATIVES	0	0			
2936260000	VITAMIN B12 AND ITS DERIVATIVES	0	0			
2936270000	VITAMIN C AND ITS DERIVATIVES	0	0			
2936280000	VITAMIN E AND ITS DERIVATIVES	0	0			
2936291000	VITAMIN B9 AND ITS DERIVATIVES	0	0			
2936292000	VITAMIN K AND ITS DERIVATIVES	0	0			
2936293000	VITAMIN PP AND ITS DERIVATIVES	0	0			
2936299000	OTHER VITAMINS AND THEIR DERIVATIVES	0	0			
2936900000	OTHER PROVITAMINS, NATURAL OR REPRODUCED BY SYNTHESIS (INCLUDING NATURAL CONCENTRATES), DERIVATIVES THEREOF USED PRIMARILY AS VITAMINS, AND INTERMIXTURES OF THE FOREGOING, WHETHER OR NOT IN ANY SOLVENT	0	0			
2937110000	SOMATOTROPIN, ITS DERIVATIVES AND STRUCTURAL ANALOGUES	0	0			
2937120000	INSULIN AND ITS SALTS	0	0			
2937191000	OXYTOCIN (INN)	0	0			
2937199000	OTHER POLYPEPTIDE HORMONES, PROTEIN HORMONES AND GLYCOPROTEIN HORMONES, THEIR DERIVATIVES AND STRUCTURAL ANALOGUES	0	0			
2937211000	HYDROCORTISONE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2937212000	PREDNISOLONE (INN) (DEHYDROHYDROCORTISONE)	0	0			
2937219010	PREDNISONE (DEHYDROCORTISONE)	0	0			
2937219020	CORTISONE	0	0			
2937221000	BETHAMETHASONE (INN)	0	0			
2937222000	DEXAMETHASONE (INN)	0	0			
2937223000	TRIAMCINOLONE (INN)	0	0			
2937224000	FLUONCINONIDE (INN)	0	0			
2937229010	HALGENATED DERIVATIVES OF HYDROCORTISONE	0	0			
2937229090	OTHER HALOGENATED DERIVATIVES OF CORTICOSTEROIDAL HORMONES	0	0			
2937231000	PROGESTERONE (INN) AND ITS SALTS	0	0			
2937232000	OESTRIOL (FOLICULIN HYDRATE)	9	0			
2937239000	OTHER OESTROGENS AND PROGESTOGENS	0	0			
2937291000	CYPROTERONE (INN)	0	0			
2937292000	FINASTERIDE (INN)	0	0			
2937299010	CORTICOSTERONE AND ITS ESTERS	0	0			
2937299020	PREGNENOLONE (INN) AND EPOXIPREGNENOLONE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2937299030	SALTS AND ESTERS OF HYDROCORTISONE	0	0			
2937299040	DEOXYCORTICOSTERONE ACETATE (INN); CHLOROPREDNISONE ACETATE (INN)	9	0			
2937299090	OTHER STEROIDAL HORMONES, THEIR DERIVATIVES AND STRUCTURAL ANALOGUES	0	0			
2937310000	EPINEPHRINE (INN) (ADRENALINE)	0	0			
2937390000	OTHER CATECHOLAMINE HORMONES, THEIR DERIVATIVES AND STRUCTURAL ANALOGUES	0	0			
2937400000	AMINO-ACID DERIVATIVES	0	0			
2937500000	PROSTAGLANDINS, THROMBOXANES AND LEUKOTRIENES, THEIR DERIVATIVES AND STRUCTURAL ANALOGUES	0	0			
2937900000	OTHER HORMONES, NATURAL OR REPRODUCED BY SYNTHESIS; DERIVATIVES AND STRUCTURAL ANALOGUES THEREOF, INCLUDING CHAIN MODIFIED POLYPEPTIDES, USED PRIMARILY AS HORMONES	0	0			
2938100000	RUTOSIDE (RUTIN) AND ITS DERIVATIVES	0	0			
2938902000	SAPONINS	0	0			
2938909000	OTHER GLYCOSIDES, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES	0	0			
2939111000	CONCENTRATES OF POPPY STRAW	0	0			
2939112000	CODEINE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2939113000	DIHYDROCODEINE (INN)	0	0			
2939114000	HEROIN	9	0			
2939115000	MORPHINE	0	0			
2939116000	BUPRENORPHINE (INN), ETHYLMORPHINE, ETORPHINE (INN), HYDROCODONE (INN), HYDROMORPHONE (INN)	0	0			
2939117000	PHOLCODINE (INN), NICOMORPHINE (INN), OXYCODONE (INN), OXYMORPHONE (INN), THEBACON (INN) AND THEBaine	0	0			
2939191000	PAPAVERINE, ITS SALTS AND DERIVATIVES	0	0			
2939199000	OTHER ALKALOIDS OF OPIUM AND THEIR DERIVATIVES; SALTS THEREOF	0	0			
2939200000	ALKALOIDS OF QUINA (CINCHONA) AND THEIR DERIVATIVES; SALTS THEREOF	0	0			
2939300000	CAFFEINE AND ITS SALTS	0	0			
2939410000	EPHEDRINE AND ITS SALTS	0	0			
2939420000	PSEUDOEPHEDRINE (INN) AND ITS SALTS	0	0			
2939430000	CATHINE (INN) AND ITS SALTS	0	0			
2939492000	DL-NOREPHIDRINE (PHENYLPROPANOLAMINE) AND ITS SALTS	0	0			
2939499000	OTHER EPHEDRINES AND THEIR SALTS	0	0			
2939510000	FENETYLLINE (INN) AND ITS SALTS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2939590000	OTHER THEOPHYLLINE AND AMINOPHYLLINE (THEOPHYLLINE-ETHYLENEDIAMINE) AND THEIR DERIVATIVES; SALTS THEREOF	0	0			
2939610000	ERGOMETRINE (INN) AND ITS SALTS	0	0			
2939620000	ERGOTAMINE (INN) AND ITS SALTS	0	0			
2939630000	LYSERGIC ACID AND ITS SALTS	9	0			
2939690000	OTHER ALKALOIDS OF RYE ERGOT AND THEIR DERIVATIVES; SALTS THEREOF	0	0			
2939911000	COCAINE; ITS SALTS, ESTERS AND OTHER DERIVATIVES	9	0			
2939912000	ECGONINE; ITS SALTS, ESTERS AND OTHER DERIVATIVES	9	0			
2939914010	METHAMPHETAMINE (INN)	9	0			
2939914020	SALTS, ESTERS AND OTHER DERIVATIVES OF METHAMPHETAMINE (INN)	0	0			
2939915010	METHAMPHETAMINE RACEMATE	9	0			
2939915020	SALTS, ESTERS AND OTHER DERIVATIVES OF METHAMPHETAMINE RACEMATE	0	0			
2939916010	LEVOMETHAMPHETAMINE	9	0			
2939916020	SALTS, ESTERS AND OTHER DERIVATIVES OF LEVOMETHAMPHETAMINE	0	0			
2939991000	SCOPOLAMINE, ITS SALTS AND DERIVATIVES	0	0			
2939999000	OTHER VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2940000000	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 2937, 2938 OR 2939	0	0			
2941101000	AMPICILLIN (INN) AND ITS SALTS	0	0			
2941102000	AMOXICILLIN (INN) AND ITS SALTS	0	0			
2941103000	OXACILLIN (INN), CLOXACILLIN (INN), DICLOXACILLIN (INN) AND THEIR SALTS	0	0			
2941104000	DERIVATIVES OF AMPICILLIN, AMOXICILLIN AND DICLOXACILLIN	0	0			
2941109000	OTHER PENICILLINS AND THEIR DERIVATIVES WITH A PENICILLANIC ACID STRUCTURE; SALTS THEREOF, OTHER THAN AMPICILLIN AND ITS SALTS, AMOXICILLIN AND ITS SALTS AND OXACILLIN, CLOXACILLIN, DICLOXACILLIN AND THEIR SALTS	0	0			
2941200000	STREPTOMYCINS AND THEIR DERIVATIVES; SALTS THEREOF	0	0			
2941301000	OXYTETRACYCLINE (ISO) (INN) AND ITS DERIVATIVES; SALTS THEREOF	0	0			
2941302000	CHLOROTETRACYCLINE AND ITS DERIVATIVES; SALTS THEREOF	0	0			
2941309000	OTHER TETRACYCLINS AND THEIR DERIVATIVES; SALTS THEREOF	0	0			
2941400000	CHLORAMPHENICOL AND ITS DERIVATIVES; SALTS THEREOF	0	0			
2941500000	ERYTHROMYCIN AND ITS DERIVATIVES; SALTS THEREOF	0	0			
2941901000	NEOMYCIN (INN) AND ITS DERIVATIVES; SALTS THEREOF	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2941902000	ACTINOMYCIN AND ITS DERIVATIVES; SALTS THEREOF	0	0			
2941903000	BACITRACIN (INN) AND ITS DERIVATIVES; SALTS THEREOF	0	0			
2941904000	GRAMICIDIN (INN) AND ITS DERIVATIVES; SALTS THEREOF	0	0			
2941905000	TYROTHRIN (INN)	0	0			
2941906010	CEPHALEXIN (INN)	0	0			
2941906090	DERIVATIVES AND SALTS OF CEPHALEXIN (INN)	0	0			
2941909000	OTHER ANTIBIOTICS	0	0			
2942000000	OTHER ORGANIC COMPOUNDS	0	0			
3001201000	LIVER EXTRACT	9	0			
3001202000	BILE EXTRACT	9	0			
3001209000	OTHER EXTRACTS OF GLANDS OR OTHER ORGANS OR OF THEIR SECRETIONS	9	0			
3001901000	HEPARIN AND ITS SALTS	9	0			
3001909000	GLANDS AND OTHER ORGANS FOR ORGANO-THERAPEUTIC USES, DRIED, WHETHER OR NOT POWDERED; OTHER HUMAN OR ANIMAL SUBSTANCES PREPARED FOR THERAPEUTIC OR PROPHYLACTIC USES, NOT ELSEWHERE SPECIFIED OR INCLUDED	9	0			
3002101100	AGAINST SNAKE BITE	9	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3002101200	AGAINST DIPHTHERIA	9	0			
3002101300	AGAINST TETANUS	9	0			
3002101900	OTHER ANTISERA (SERA WITH ANTIBODIES)	9	5			
3002103100	HUMAN PLASMA AND OTHER HUMAN BLOOD FRACTIONS	9	0			
3002103200	BLOOD FRACTIONS AND MODIFIED IMMUNOLOGICAL PRODUCTS, WHETHER OR NOT OBTAINED BY MEANS OF BIOTECHNOLOGICAL PROCESSES	9	0			
3002103300	LABORATORY OR DIAGNOSTIC REAGENTS NOT DESIGNED TO BE ADMINISTERED TO PATIENTS	9	0			
3002103900	OTHER MODIFIED IMMUNOLOGICAL PRODUCTS, WHETHER OR NOT OBTAINED BY MEANS OF BIOTECHNOLOGICAL PROCESSES	9	5			
3002201000	POLIOMYELITIS VACCINE	9	5			
3002202000	RABIES VACCINE	9	5			
3002203000	MEASLES VACCINE	9	5			
3002209000	OTHER VACCINES FOR HUMAN MEDICINE	9	5			
3002301000	VACCINE AGAINST FOOT-AND-MOUTH DISEASE	9	0			
3002309000	OTHER VACCINES FOR VETERINARY MEDICINE	9	0			
3002901000	CULTURES OF MICRO-ORGANISMS	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3002902000	DIAGNOSTIC REAGENTS NOT DESIGNED TO BE ADMINISTERED TO PATIENTS	9	0			
3002903000	HUMAN BLOOD	9	0			
3002904000	SAXITOXIN	9	0			
3002905000	RICIN	9	0			
3002909000	OTHER PRODUCTS OF HEADING 30.02	9	0			
3003100000	MEDICAMENTS CONTAINING PENICILLINS OR DERIVATIVES THEREOF, WITH A PENICILLANIC ACID STRUCTURE, OR STREPTOMYCINS OR THEIR DERIVATIVES, NOT PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3003200000	MEDICAMENTS CONTAINING OTHER ANTIBIOTICS, NOT PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3003310000	MEDICAMENTS CONTAINING INSULIN, NOT PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	0			
3003390000	OTHER MEDICAMENTS CONTAINING HORMONES OR OTHER PRODUCTS OF HEADING 29.37 BUT NOT CONTAINING ANTIBIOTICS AND NOT PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3003400000	MEDICAMENTS CONTAINING ALKALOIDS OR DERIVATIVES THEREOF BUT NOT CONTAINING HORMONES, OTHER PRODUCTS OF HEADING 29.37 OR ANTIBIOTICS AND NOT PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3003901000	OTHER MEDICAMENTS FOR HUMAN MEDICINE, NOT PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3003902000	OTHER MEDICAMENTS FOR VETERINARY MEDICINE, NOT PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3004101000	MEDICAMENTS CONTAINING PENICILLINS OR DERIVATIVES THEREOF, WITH A PENICILLANIC ACID STRUCTURE, OR STREPTOMYCINS OR THEIR DERIVATIVES, FOR HUMAN MEDICINE, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	10			
3004102000	MEDICAMENTS CONTAINING PENICILLINS OR DERIVATIVES THEREOF, WITH A PENICILLANIC ACID STRUCTURE, OR STREPTOMYCINS OR THEIR DERIVATIVES, FOR VETERINARY MEDICINE, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3004201100	MEDICAMENTS CONTAINING OTHER ANTIBIOTICS, FOR TREATING CANCER OR HIV, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3004201900	MEDICAMENTS CONTAINING OTHER ANTIBIOTICS, FOR HUMAN MEDICINE, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	10			
3004202000	MEDICAMENTS CONTAINING OTHER ANTIBIOTICS, FOR VETERINARY MEDICINE, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3004310000	MEDICAMENTS CONTAINING INSULIN, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3004321100	MEDICAMENTS CONTAINING CORTICOSTEROID HORMONES, THEIR DERIVATIVES AND STRUCTURAL ANALOGUES, FOR TREATING CANCER OR HIV, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3004321900	MEDICAMENTS CONTAINING CORTICOSTEROID HORMONES, THEIR DERIVATIVES AND STRUCTURAL ANALOGUES, FOR HUMAN MEDICINE, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	10			
3004322000	MEDICAMENTS CONTAINING CORTICOSTEROID HORMONES, THEIR DERIVATIVES AND STRUCTURAL ANALOGUES, FOR VETERINARY MEDICINE, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3004391100	OTHER MEDICAMENTS FOR TREATING CANCER OR HIV, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3004391900	OTHER MEDICAMENTS FOR HUMAN MEDICINE, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3004392000	OTHER MEDICAMENTS FOR VETERINARY MEDICINE, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3004401100	ANAESTHETICS FOR HUMAN MEDICINE, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3004401200	OTHER MEDICAMENTS CONTAINING ALKALOIDS OR DERIVATIVES THEREOF BUT NOT CONTAINING HORMONES, OTHER PRODUCTS OF HEADING 29.37 OR ANTIBIOTICS, FOR TREATING CANCER OR HIV, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3004401900	OTHER MEDICAMENTS CONTAINING ALKALOIDS OR DERIVATIVES THEREOF BUT NOT CONTAINING HORMONES, OTHER PRODUCTS OF HEADING 29.37 OR ANTIBIOTICS, FOR HUMAN MEDICINE, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3004402000	MEDICAMENTS CONTAINING ALKALOIDS OR DERIVATIVES THEREOF BUT NOT CONTAINING HORMONES, OTHER PRODUCTS OF HEADING 29.37 OR ANTIBIOTICS, FOR VETERINARY MEDICINE	9	5			
3004501000	OTHER MEDICAMENTS CONTAINING VITAMINS OR OTHER PRODUCTS OF HEADING 29.36, FOR HUMAN MEDICINE	9	10			
3004502000	OTHER MEDICAMENTS CONTAINING VITAMINS OR OTHER PRODUCTS OF HEADING 29.36, FOR VETERINARY MEDICINE, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3004901000	SYNTHETIC SUBSTITUTES FOR HUMAN PLASMA, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3004902100	ANAESTHETICS, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3004902200	PATCHES IMPREGNATED WITH NITROGLYCERINE, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3004902300	MEDICAMENTS FOR HUMAN MEDICINE, FOR PARENTERAL NUTRITION, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3004902400	MEDICAMENTS FOR HUMAN MEDICINE, FOR TREATING CANCER OR HIV, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3004902900	OTHER MEDICAMENTS, EXCLUDING ANESTHETICS, FOR HUMAN MEDICINE, PREPARED FOR THERAPEUTIC OR PROPHYLACTIC USES, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3004903000	OTHER MEDICAMENTS FOR VETERINARY MEDICINE, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3005101000	ADHESIVE PLASTERS AND SMALL BANDAGES	9	5			
3005109000	OTHER ADHESIVE DRESSINGS AND OTHER ARTICLES HAVING AN ADHESIVE LAYER	9	5			
3005901000	ABSORBENT COTTON	9	10			
3005902000	BANDAGES	9	7			
3005903100	GAUZES IMPREGNATED WITH PLASTER OR OTHER SUBSTANCES SUITABLE FOR TREATING FRACTURES	9	10			
3005903900	OTHER GAUZES	9	10			
3005909000	WADDING AND SIMILAR ARTICLES (FOR EXAMPLE ADHESIVE PLASTERS AND POULTICES), IMPREGNATED OR COATED WITH PHARMACEUTICAL SUBSTANCES OR PACKAGED FOR RETAIL SALE FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY PURPOSES	9	7			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3006101000	STERILE SURGICAL CATGUT AND SIMILAR STERILE SUTURE MATERIALS, FOR SURGICAL WOUND CLOSURE	9	10			
3006102000	STERILE TISSUE ADHESIVES FOR SURGICAL WOUND CLOSURE	9	10			
3006109000	STERILE LAMINARIA; STERILE ABSORBABLE SURGICAL OR DENTAL HAEMOSTATICS, WHETHER OR NOT ABSORBABLE	9	5			
3006200000	BLOOD-GROUPING REAGENTS	9	0			
3006301000	OPACIFYING PREPARATIONS CONTAINING BARIUM SULPHATE	9	0			
3006302000	OTHER OPACIFYING PREPARATIONS	9	0			
3006303000	DIAGNOSTIC REAGENTS	9	0			
3006401000	DENTAL CEMENTS AND OTHER DENTAL FILLINGS	9	5			
3006402000	BONE RECONSTRUCTION CEMENTS	9	0			
3006500000	FIRST-AID BOXES AND KITS	9	5			
3006600000	CHEMICAL CONTRACEPTIVE PREPARATIONS BASED ON HORMONES, ON OTHER PRODUCTS OF HEADING 2937 OR ON SPERMICIDES	9	5			
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	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3006910000	APPLIANCES IDENTIFIABLE FOR OSTOMY USE	9	5			
3006920000	WASTE PHARMACEUTICALS	9	10			
3101001000	SEABIRD GUANO	0	0			
3101009000	OTHER ANIMAL OR VEGETABLE FERTILIZERS, WHETHER OR NOT MIXED TOGETHER OR CHEMICALLY TREATED; FERTILIZERS PRODUCED BY THE MIXING OR CHEMICAL TREATMENT OF ANIMAL OR VEGETABLE	0	0			
3102101000	UREA CONTAINING MORE THAN 45 % BUT NO MORE THAN 46 % NITROGEN BY WEIGHT (FERTILIZER QUALITY)	0	0			
3102109000	OTHER UREA, WHETHER OR NOT IN AQUEOUS SOLUTION	0	0			
3102210000	AMMONIUM SULPHATE	0	0			
3102290000	DOUBLE SALTS AND MIXTURES OF AMMONIUM SULPHATE AND AMMONIUM NITRATE	0	0			
3102300010	AMMONIUM NITRATE, WHETHER OR NOT IN AQUEOUS SOLUTION, FOR AGRICULTURAL USE	0	0			
3102300020	AMMONIUM NITRATE, WHETHER OR NOT IN AQUEOUS SOLUTION, FOR MINING USE (ANFO GRADE)	0	0			
3102300090	OTHER AMMONIUM NITRATE, WHETHER OR NOT IN AQUEOUS SOLUTION	0	0			
3102400000	MIXTURES OF AMMONIUM NITRATE WITH CALCIUM CARBONATE OR OTHER INORGANIC NON-FERTILISING SUBSTANCES	0	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3102500000	SODIUM NITRATE	0	0			
3102600000	DOUBLE SALTS AND MIXTURES OF CALCIUM NITRATE AND AMMONIUM NITRATE	0	0			
3102800000	MIXTURES OF UREA AND AMMONIUM NITRATE IN AQUEOUS OR AMMONIACAL SOLUTION	0	0			
3102901000	MIXTURES OF CALCIUM NITRATE AND MAGNESIUM NITRATE	0	0			
3102909000	OTHER MINERAL OR CHEMICAL FERTILIZERS, NITROGENOUS, INCLUDING MIXTURES NOT SPECIFIED IN THE FOREGOING SUBHEADINGS	0	0			
3103100000	SUPERPHOSPHATES	0	0			
3103900010	BASIC SLAG	0	0			
3103900090	OTHER MINERAL OR CHEMICAL FERTILIZERS, PHOSPHATIC	0	0			
3104201000	POTASSIUM CHLORIDE, CONTAINING NO LESS THAN 22 % BUT NO MORE THAN 62 % POTASSIUM BY WEIGHT, EXPRESSED AS POTASSIUM OXIDE (FERTILIZER QUALITY)	0	0			
3104209000	OTHER POTASSIUM CHLORIDE	0	0			
3104300000	POTASSIUM SULPHATE	0	0			
3104901000	MAGNESIUM POTASSIUM SULPHATE	0	0			
3104909010	CARNALLITE, SYLVITE AND OTHER CRUDE NATURAL POTASSIUM SALTS	0	0			
3104909090	OTHER MINERAL OR CHEMICAL FERTILIZERS, POTASSIC	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3105100000	GOODS OF THIS CHAPTER IN TABLETS OR SIMILAR FORMS OR IN PACKAGES WITH A GROSS WEIGHT NOT EXCEEDING 10 KG	0	0			
3105200000	MINERAL OR CHEMICAL FERTILIZERS CONTAINING THE THREE FERTILISING ELEMENTS NITROGEN, PHOSPHORUS AND POTASSIUM	0	0			
3105300000	DIAMMONIUM HYDROGENORTHOPHOSPHATE (DIAMMONIUM PHOSPHATE)	0	0			
3105400000	AMMONIUM DIHYDROGENORTHOPHOSPHATE (MONOAMMONIUM PHOSPHATE) AND MIXTURES THEREOF WITH DIAMMONIUM HYDROGENORTHOPHOSPHATE (DIAMMONIUM PHOSPHATE)	0	0			
3105510000	OTHER MINERAL OR CHEMICAL FERTILIZERS CONTAINING NITRATES AND PHOSPHATES	0	0			
3105590000	OTHER MINERAL OR CHEMICAL FERTILIZERS CONTAINING THE TWO FERTILISING ELEMENTS NITROGEN AND PHOSPHORUS	0	0			
3105600000	MINERAL OR CHEMICAL FERTILIZERS CONTAINING THE TWO FERTILISING ELEMENTS PHOSPHORUS AND POTASSIUM	0	0			
3105901000	SODIUM POTASSIUM NITRATE (SALTPETRE)	0	0			
3105902000	OTHER MINERAL OR CHEMICAL FERTILIZERS CONTAINING THE TWO FERTILISING ELEMENTS NITROGEN AND POTASSIUM	0	0			
3105909000	OTHER MINERAL OR CHEMICAL FERTILIZERS CONTAINING TWO OR THREE OF THE FERTILISING ELEMENTS NITROGEN, PHOSPHORUS AND POTASSIUM; OTHER FERTILIZERS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3201100000	QUEBRACHO EXTRACT	0	0			
3201200000	WATTLE EXTRACT	0	0			
3201902000	QUEBRACHO TANNIN	0	0			
3201903000	OAK OR CHESTNUT EXTRACTS	0	0			
3201909010	MANGROVE OR DIVIDIVI EXTRACTS	0	0			
3201909090	OTHER TANNING EXTRACTS OF VEGETABLE ORIGIN; TANNINS AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES	9	0			
3202100000	SYNTHETIC ORGANIC TANNING SUBSTANCES	9	5			
3202901000	ENZYMATIC PREPARATIONS FOR PRETANNING	9	5			
3202909000	INORGANIC TANNING SUBSTANCES; TANNING PREPARATIONS, WHETHER OR NOT CONTAINING NATURAL TANNING SUBSTANCES	9	5			
3203001100	COLOURING MATTER OF LOGWOOD ORIGIN	0	0			
3203001200	CHLOROPHYLLS	0	0			
3203001300	NATURAL INDIGO	0	0			
3203001400	COLOURING MATTER OF ANNATTO ORIGIN	9	5			
3203001500	COLOURING MATTER OF MARIGOLD (XANTOPHYLL) ORIGIN	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3203001600	COLOURING MATTER OF PURPLE MAIZE (ANTHOCYANIN) ORIGIN	9	5			
3203001700	COLOURING MATTER OF CURCUMA (CURCUMIN) ORIGIN	9	5			
3203001900	OTHER COLOURING MATTER OF VEGETABLE ORIGIN	9	5			
3203002100	COCHINEAL CARMINE	9	5			
3203002900	OTHER COLOURING MATTER OF ANIMAL ORIGIN	0	0			
3204110000	DISPERSE DYES AND PREPARATIONS BASED THEREON	0	0			
3204120000	ACID DYES, WHETHER OR NOT PREMETALLISED, AND PREPARATIONS BASED THEREON; MORDANT DYES AND PREPARATIONS BASED THEREON	0	0			
3204130000	BASIC DYES AND PREPARATIONS BASED THEREON	0	0			
3204140000	DIRECT DYES AND PREPARATIONS BASED THEREON	0	0			
3204151000	SYNTHETIC INDIGO	0	0			
3204159000	OTHER VAT DYES (INCLUDING THOSE USABLE IN THAT STATE DIRECTLY AS PIGMENTS) AND PREPARATIONS BASED THEREON	0	0			
3204160000	REACTIVE DYES AND PREPARATIONS BASED THEREON	0	0			
3204170000	PIGMENTS AND PREPARATIONS BASED THEREON	0	0			
3204191000	PREPARATIONS BASED ON SYNTHETIC CAROTENOIDS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3204199000	OTHER COLOURING MATTER,INCLUDING MIXTURES OF COLOURING MATTER OF TWO OR MORE OF THE SUBHEADINGS 3204.11 TO 3204.19	0	0			
3204200000	SYNTHETIC ORGANIC PRODUCTS OF A KIND USED AS FLUORESCENT BRIGHTENING AGENTS	0	0			
3204900000	OTHER SYNTHETIC ORGANIC COLOURING MATTER, WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON SYNTHETIC ORGANIC COLOURING MATTER; SYNTHETIC ORGANIC PRODUCTS OF A KIND USED AS FLOURESCENT BRIGHTENING AGENTS	0	0			
3205000000	COLOUR LAKES; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOUR LAKES	9	5			
3206110000	PIGMENTS AND PREPARATIONS BASED ON TITANIUM OXIDE, CONTAINING 80 % OR MORE TITANIUM DIOXIDE BY WEIGHT, CALCULATED ON THE DRY MATTER	0	0			
3206190000	OTHER PIGMENTS AND PREPARATIONS BASED ON TITANIUM DIOXIDE	0	0			
3206200000	PIGMENTS AND PREPARATIONS BASED ON CHROMIUM COMPOUNDS	9	10			
3206410000	ULTRAMARINE AND PREPARATIONS BASED THEREON	0	0			
3206420000	LITHOPONE AND OTHER PIGMENTS AND PREPARATIONS BASED ON ZINC SULPHIDE	0	0			
3206491000	CONCENTRATED DISPERSIONS OF OTHER PIGMENTS, IN PLASTIC, RUBBER OR OTHER MEDIA	9	5			
3206492000	PIGMENTS AND PREPARATIONS BASED ON CADMIUM COMPOUNDS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3206493000	PIGMENTS AND PREPARATIONS BASED ON HEXACYANOFERRATES (FERROCYANIDES AND FERRICYANIDES)	9	0			
3206499100	MINERAL BLACKS	0	0			
3206499900	OTHER COLOURING MATTER AND PREPARATIONS	0	0			
3206500000	INORGANIC PRODUCTS OF A KIND USED AS LUMINOPHORES	0	0			
3207100000	PREPARED PIGMENTS, PREPARED OPACIFIERS, PREPARED COLOURS AND SIMILAR PREPARATIONS	0	0			
3207201000	VITRIFIABLE ENAMELS AND GLAZES	0	0			
3207209000	ENGOBES (SLIPS) AND SIMILAR PREPARATIONS	0	0			
3207300000	LIQUID LUSTRES AND SIMILAR PREPARATIONS	9	5			
3207401000	GLASS FRIT	0	0			
3207409000	OTHER GLASS, INF THE FORM OF POWDER, GRANULES OR FLAKES	0	0			
3208100000	PAINTS AND VARNISHED BASED ON POLYESTERS	9	10			
3208200000	PAINTS AND VARNISHES BASED ON ACRYLIC OR VINYL POLYMERS DISPERSED OR DISSOLVED IN A NON-AQUEOUS MEDIUM	9	10			
3208900000	OTHER PAINTS AND VARNISHES BASED ON SYNTHETIC OR MODIFIED NATURAL POLYMERS, DISPERSED OR DISSOLVED IN A NON-AQUEOUS MEDIUM; SOLUTIONS AS DEFINED IN NOTE 4 TO THIS CHAPTER	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3209100000	PAINTS AND VARNISHES BASED ON ACRYLIC OR VINYL POLYMERS DISPERSED OR DISSOLVED IN A NON-AQUEOUS MEDIUM	9	10			
3209900000	OTHER PAINTS AND VARNISHES BASED ON SYNTHETIC OR MODIFIED NATURAL POLYMERS, DISPERSED OR DISSOLVED IN AN AQUEOUS MEDIUM;	9	10			
3210001000	ANTICORROSIVE AND ANTIFOULING MARINE COATINGS	9	10			
3210002000	WATER PIGMENTS OF A KIND USED FOR FINISHING LEATHER	0	0			
3210009000	OTHER PAINTS AND VARNISHES; PREPARED WATER PIGMENTS OF A KIND USED FOR FINISHING LEATHER	9	10			
3211000000	PREPARED DRIERS	9	10			
3212100000	STAMPING FOILS	0	0			
3212901000	PIGMENTS (INCLUDING METALLIC POWDERS AND FLAKES) DISPERSED IN NON-AQUEOUS MEDIA, IN LIQUID OR PASTE FORM, OF A KIND USED IN THE MANUFACTURE OF PAINTS	0	0			
3212902000	DYES AND OTHER COLOURING MATTER PACKAGED OR OTHERWISE PREPARED FOR RETAIL SALE	9	10			
3213101000	WATER PAINTS (PREMIXED, WATER-COLOURS)	9	10			
3213109000	OTHER COLOURS IN SETS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3213900000	OTHER ARTISTS', STUDENTS' OR SIGNBOARD PAINTERS' COLOURS, MODIFYING TINTS, AMUSEMENT COLOURS AND THE LIKE, IN TABLETS, TUBES, JARS, BOTTLES, PANS OR IN SIMILAR FORMS OR PACKINGS	9	10			
3214101000	GLAZIERS' PUTTY, GRAFTING PUTTY, RESIN CEMENTS, CAULKING COMPOUNDS AND OTHER MASTICS	9	10			
3214102000	PAINTERS' FILLINGS	9	10			
3214900000	NON-REFRACTORY SURFACING PREPARATIONS FOR FAÇADES, INDOOR WALLS, FLOORS, CEILINGS AND THE LIKE	9	10			
3215110000	BLACK PRINTING INKS	9	10			
3215190000	OTHER PRINTING INKS	9	10			
3215901000	HECTOGRAPHIC AND MIMEOGRAPHIC INKS	9	5			
3215902000	INKS FOR BALL-POINT PENS	0	0			
3215909000	OTHER WRITING OR DRAWING INKS AND OTHER INKS, WHETHER OR NOT CONCENTRATED OR SOLID	9	10			
3301120000	ESSENTIAL OILS OF ORANGE	0	0			
3301130000	ESSENTIAL OILS OF LEMON	9	5			
3301191000	ESSENTIAL OILS OF LIME	0	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3301199000	ESSENTIAL OILS OF OTHER CITRUS FRUIT	0	0			
3301240000	ESSENTIALS OILS OF PEPPERMINT (MENTHA PIPERITA)	0	0			
3301250000	ESSENTIAL OILS OF OTHER MINTS	0	0			
3301291000	ESSENTIAL OILS OF ANISE	0	0			
3301292000	ESSENTIAL OILS OF EUCALYPTUS	0	0			
3301293000	ESSENTIAL OILS OF LAVANDER OR OF LAVANDIN	0	0			
3301299000	OTHER ESSENTIAL OILS OTHER THAN THOSE OF CITRUS FRUIT	0	0			
3301300000	RESINOIDS	0	0			
3301901000	OTHER AROMATIC AQUEOUS DISTILLATES AND AQUEOUS SOLUTIONS OF ESSENTIAL OILS	0	0			
3301902000	EXTRACTED OLEORESINS	9	0			
3301909000	CONCENTRATES OF ESSENTIAL OILS IN FATS, IN FIXED OILS, IN WAXES OR THE LIKE, OBTAINED BY ENFLEURAGE OR MACERATION; TERPENIC BY-PRODUCTS OF THE DETERPENATION OF ESSENTIAL OILS	0	0			
3302101000	MIXTURES OF ODORIFEROUS SUBSTANCES AND MIXTURES (INCLUDING ALCOHOLIC SOLUTIONS) WITH A BASIS OF ONE OR MORE OF THESE SUBSTANCES, OF A KIND USED IN THE FOOD OR DRINK INDUSTRIES WITH AN ALCOHOLIC STRENGTH BY VOLUME EXCEEDING 0,5 % VOL	9	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3302109000	OTHER MIXTURES OF ODORIFEROUS SUBSTANCES AND MIXTURES (INCLUDING ALCOHOLIC SOLUTIONS) WITH A BASIS OF ONE OR MORE OF THESE SUBSTANCES, OF A KIND USED IN THE FOOD OR DRINK INDUSTRIES	9	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
3302900000	OTHER MIXTURES OF ODORIFEROUS SUBSTANCES AND MIXTURES (INCLUDING ALCOHOLIC SOLUTIONS) WITH A BASIS OF ONE OR MORE OF THESE SUBSTANCES, OF A KIND USED AS RAW MATERIALS IN INDUSTRY	9	5			
3303000000	PERFUMES AND TOILET WATERS	9	5			
3304100000	LIP MAKE-UP PREPARATIONS	9	5			
3304200000	EYE MAKE-UP PREPARATIONS	9	5			
3304300000	MANICURE OR PEDICURE PREPARATIONS	9	10			
3304910000	OTHER POWDERS OF BEAUTY OR MAKE-UP PREPARATIONS AND PREPARATIONS FOR THE CARE OF THE SKIN (OTHER THAN MEDICAMENTS), WHETHER OR NOT COMPRESSED	9	10			
3304990000	BEAUTY OR MAKE-UP PREPARATIONS AND PREPARATIONS FOR THE CARE OF THE SKIN (OTHER THAN MEDICAMENTS), INCLUDING SUNSCREEN OR SUN TAN PREPARATIONS	9	0			
3305100000	SHAMPOOS	9	10			
3305200000	PREPARATIONS FOR PERMANENT WAVING OR STRAIGHTENING	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3305300000	HAIR LACQUERS	9	10			
3305900000	OTHER PREPARATIONS FOR USE ON THE HAIR	9	0			
3306100000	DENTIFRICES	9	10			
3306200000	YARN USED TO CLEAN BETWEEN THE TEETH (DENTAL FLOSS) IN INDIVIDUAL RETAIL PACKAGES	9	5			
3306900000	OTHER PREPARATIONS FOR ORAL OR DENTAL HYGIENE, INCLUDING DENTURE FIXATIVE PASTES AND POWDERS; IN INDIVIDUAL RETAIL PACKAGES	9	5			
3307100000	PRE-SHAVE, SHAVING OR AFTER-SHAVE PREPARATIONS	9	5			
3307200000	PERSONAL DEODORANTS AND ANTIPERSPIRANTS	9	5			
3307300000	PERFUMED BATH SALTS AND OTHER BATH PREPARATIONS	9	5			
3307410000	'AGARBATTI' AND OTHER ODORIFEROUS PREPARATIONS THAT OPERATE BY BURNING	9	10			
3307490000	OTHER PREPARATIONS FOR PERFUMING OR DEODORISING ROOMS, INCLUDING ODIFEROUS PREPARATIONS USED DURING RELIGIOUS RITES	9	10			
3307901000	PREPARATIONS FOR CONTACT LENSES OR ARTIFICIAL EYES	9	5			
3307909000	DEPILATORIES AND OTHER PERFUMERY, COSMETIC OR TOILET PREPARATIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE	9	10			
3401110000	SOAP AND ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR USE AS TOILETRIES, INCLUDING MEDICATED PRODUCTS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3401191000	OTHER SOAP AND ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS, IN THE FORM OF BARS, CAKES, MOULDED PIECES OR SHAPES	9	10			
3401199000	OTHER SOAP AND ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS IN PAPER, WADDING, FELT AND NONWOVENS, IMPREGNATED, COATED OR COVERED WITH SOAP OR DETERGENT	9	10			
3401200000	SOAP IN OTHER FORMS	9	10			
3401300000	ORGANIC SURFACTANTS AND PREPARATIONS FOR WASHING THE SKIN, IN THE FORM OF LIQUID OR CREAM, PUT UP FOR RETAIL SALE, WHETHER OR NOT CONTAINING SOAP	9	10			
3402111000	ORGANIC, ANIONIC SURFACTANTS, FATTY ALCOHOL SULPHATES OR SULPHONATES, WHETHER OR NOT PUT UP FOR RETAIL SALE	9	5			
3402119000	OTHER ORGANIC, ANIONIC SURFACTANTS, WHETHER OR NOT PUT UP FOR RETAIL SALE	9	5			
3402121000	ORGANIC, CATIONIC SURFACTANTS, FATTY AMINE SALTS, WHETHER OR NOT PUT UP FOR RETAIL SALE	9	0			
3402129000	OTHER ORGANIC, CATIONIC SURFACTANTS, WHETHER OR NOT PUT UP FOR RETAIL SALE	9	5			
3402131000	ORGANIC NON-IONIC SURFACTANTS, OBTAINED BY CONDENSING ETHYLENE OXIDE WITH MIXTURES OF LINEAR ALCOHOLS WITH ELEVEN OR MORE CARBON ATOMS, WHETHER OR NOT PUT UP FOR RETAIL SALE	9	5			
3402139000	OTHER ORGANIC, NON-IONIC SURFACTANTS, WHETHER OR NOT PUT UP FOR RETAIL SALE	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3402191000	ALKYLBETAINE OR SULPHOBETAINE PROTEINS	9	5			
3402199000	OTHER ORGANIC SURFACTANTS, WHETHER OR NOT PUT UP FOR RETAIL SALE	9	5			
3402200000	OTHER PREPARATIONS PUT UP FOR RETAIL SALE	9	10			
3402901000	DETERGENTS FOR THE TEXTILE INDUSTRY	9	5			
3402909100	SURFACTANTS BASED ON SODIUM NONYLOXYBENZENE SULPHONATE	9	5			
3402909900	OTHER SURFACTANTS FOR WASHING AND CLEANING PREPARATIONS, WHETHER OR NOT CONTAINING SOAP, OTHER THAN THOSE OF HEADING 34.01.	9	5			
3403110000	PREPARATIONS FOR THE TREATMENT OF TEXTILE MATERIALS, LEATHER, FURSKINS OR OTHER MATERIALS, CONTAINING PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS	0	0			
3403190000	LUBRICATING PREPARATIONS (INCLUDING CUTTING-OIL PREPARATIONS, BOLT OR NUT RELEASE PREPARATIONS, ANTI-RUST OR ANTI-CORROSION PREPARATIONS AND MOULD RELEASE PREPARATIONS, BASED ON LUBRICANTS) CONTAINING PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS.	0	0			
3403910000	PREPARATIONS FOR THE TREATMENT OF TEXTILE MATERIALS, LEATHER, FURSKINS OR OTHER MATERIALS, NOT CONTAINING PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3403990000	LUBRICATING PREPARATIONS (INCLUDING CUTTING-OIL PREPARATIONS, BOLT OR NUT RELEASE PREPARATIONS, ANTI-RUST OR ANTI-CORROSION PREPARATIONS AND MOULD RELEASE PREPARATIONS, BASED ON LUBRICANTS) NOT CONTAINING PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS.	0	0			
3404200000	WAXES OF POLY(OXYETHYLENE) (POLYETHYLENE GLYCOL)	0	0			
3404903000	WAXES OF CHEMICALLY MODIFIED LIGNITE	0	0			
3404904010	WAXES OF POLYETHYLENE, ARTIFICIAL	0	0			
3404904020	WAXES OF POLYETHYLENE, PREPARED	9	5			
3404909010	OTHER ARTIFICIAL WAXES	0	0			
3404909020	OTHER PREPARED WAXES	9	10			
3405100000	POLISHES, CREAMS AND SIMILAR PREPARATIONS, FOR FOOTWEAR OR LEATHER	9	10			
3405200000	POLISHES, CREAMS AND SIMILAR PREPARATIONS, FOR THE MAINTENANCE OF WOODEN FURNITURE, FLOORS OR OTHER WOODWORK	9	10			
3405300000	POLISHES AND SIMILAR PREPARATIONS FOR COACHWORK, OTHER THAN METAL POLISHES	9	10			
3405400000	SCOURING PASTES AND POWDERS AND OTHER SCOURING PREPARATIONS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3405900000	OTHER POLISHES AND CREAMS, FOR FOOTWEAR, FURNITURE, FLOORS, COACHWORK, GLASS OR METAL SCOURING PASTES AND POWDERS AND SIMILAR PREPARATIONS (WHETHER OR NOT IN THE FORM OF PAPER, WADDING, FELT, NONWOVENS, CELLULAR PLASTICS OR CELLULAR RUBBER, IMPREGNATED, COATED OR COVERED WITH SUCH PREPARATIONS), EXCLUDING WAXES OF HEADING 34.04	9	10			
3406000000	CANDLES, TAPERS AND THE LIKE	9	10			
3407001000	MODELLING PASTES	9	10			
3407002000	"DENTAL WAX" OR "DENTAL IMPRESSION COMPOUNDS"	9	5			
3407009000	OTHER PREPARATIONS FOR USE IN DENTISTRY, WITH A BASIS OF PLASTER	9	0			
3501100000	CASEIN	0	0			
3501901000	CASEIN GLUES	9	0			
3501909000	CASEINATES AND OTHER CASEIN DERIVATIVES	0	0			
3502110000	EGG ALBUMIN, DRIED	9	3			
3502190000	OTHER EGG ALBUMINS	9	3			
3502200000	MILK ALBUMIN, INCLUDING CONCENTRATES OF TWO OR MORE WHEY PROTEINS	9	0			
3502901000	OTHER ALBUMINS	9	0			
3502909000	ALBUMINATES AND OTHER ALBUMIN DERIVATIVES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3503001000	GELATIN AND GELATIN DERIVATIVES	9	5			
3503002000	ISINGLASS; OTHER GLUES OF ANIMAL ORIGIN	0	0			
3504001000	PEPTONES AND THEIR DERIVATIVES	0	0			
3504009000	OTHER PROTEIN SUBSTANCES AND THEIR DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; HIDE POWDER, WHETHER OR NOT CHROMED	0	0			
3505100000	DEXTRINS AND OTHER MODIFIED STARCHES	9	E			*
3505200000	GLUES	9	5			
3506100000	PRODUCTS SUITABLE FOR USE AS GLUES OR ADHESIVES, PUT UP FOR RETAIL SALE AS GLUES OR ADHESIVES, NOT EXCEEDING A NET WEIGHT OF 1 KG	9	10			
3506910000	GLUES BASED ON POLYMERS OF HEADINGS 39.01 TO 39.13 OR ON RUBBER	9	10			
3506990000	OTHER PREPARED GLUES AND OTHER PREPARED ADHESIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED.	9	10			
3507100000	RENNET AND CONCENTRATES THEREOF	0	0			
3507901300	PANCREATIN	0	0			
3507901900	OTHER PANCREATIC ENZYMES AND CONCENTRATES THEREOF	0	0			
3507903000	PAPAIN	0	0			
3507904000	OTHER ENZYMES AND CONCENTRATES THEREOF	0	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3507905000	ENZYMATIC PREPARATIONS FOR TENDERIZING MEAT	9	0			
3507906000	ENZYMATIC PREPARATIONS FOR CLARIFYING BEVERAGES	0	0			
3507909000	OTHER ENZYMES; ENZYMATIC PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED.	0	0			
3601000000	PROPELLENT POWDERS	9	5			
3602001100	DYNAMITES	9	5			
3602001900	OTHER PREPARED EXPLOSIVES BASED ON ORGANIC NITRATE DERIVATIVES	9	5			
3602002000	PREPARED EXPLOSIVES BASED ON AMMONIUM NITRATE	9	5			
3602009000	OTHER PREPARED EXPLOSIVES, OTHER THAN PROPELLENT POWDERS	9	5			
3603001000	SAFETY FUSES	9	5			
3603002000	DETONATING FUSES	9	5			
3603003000	DETONATORS	9	5			
3603004000	PERCUSSION CAPS	9	5			
3603005000	IGNITERS	9	5			
3603006000	ELECTRIC DETONATORS	9	5			
3604100000	FIREWORKS	9	5			
3604900000	SIGNALLING FLARES, RAIN ROCKETS, FOG SIGNALS AND OTHER PYROTECHNIC ARTICLES.	9	10			
3605000000	MATCHES, OTHER THAN PYROTECHNIC ARTICLES OF HEADING 3604	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
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>	9	0			
3606900010	FERRO-CERIUM AND OTHER PYROPHORIC ALLOYS IN ALL FORMS	0	0			
3606900090	OTHER ARTICLES OF COMBUSTIBLE MATERIALS AS SPECIFIED IN NOTE 2 TO THIS CHAPTER	9	0			
3701100000	PHOTOGRAPHIC PLATES AND FILM IN THE FLAT, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, FOR X RAYS	9	0			
3701200000	INSTANT PRINT FILM IN THE FLAT, SENSITISED, UNEXPOSED, WHETHER OR NOT IN PACKS	9	0			
3701301000	METALLIC PLATES FOR GRAPHIC ARTS WITH ANY SIDE EXCEEDING 255 MM	0	0			
3701309000	OTHER PLATES AND FILM IN THE FLAT, WITH ANY SIDE EXCEEDING 255 MM	0	0			
3701910000	PLATES AND FILM IN THE FLAT FOR COLOUR PHOTOGRAPHY (POLYCHROME), SENSITISED AND UNEXPOSED	0	0			
3701990000	OTHER PHOTOGRAPHIC PLATES AND FILM IN THE FLAT, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES	0	0			
3702100000	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, FOR X RAYS	9	0			
3702310000	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, WITHOUT SPROCKET HOLES, OF A WIDTH NOT EXCEEDING 105 MM, FOR COLOUR PHOTOGRAPHY (POLYCHROME)	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3702320000	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, WITHOUT SPROCKET HOLES, OF A WIDTH NOT EXCEEDING 105 MM, WITH SILVER HALIDE EMULSION	9	0			
3702390000	OTHER PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, WITHOUT SPROCKET HOLES, OF A WIDTH NOT EXCEEDING 105 MM	9	0			
3702410000	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, WITHOUT SPROCKET HOLES, OF A WIDTH EXCEEDING 610 MM AND LENGTH EXCEEDING 200 M, FOR COLOUR PHOTOGRAPHY (POLYCHROME)	9	0			
3702420000	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, WITHOUT SPROCKET HOLES, OF A WIDTH EXCEEDING 610 MM AND LENGTH EXCEEDING 200 M, OTHER THAN FOR COLOUR PHOTOGRAPHY	9	0			
3702430000	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, WITHOUT SPROCKET HOLES, OF A WIDTH EXCEEDING 610 MM AND LENGTH NOT EXCEEDING 200 M	9	0			
3702440000	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, WITHOUT SPROCKET HOLES, OF A WIDTH EXCEEDING 105 MM BUT NOT EXCEEDING 610 MM	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3702510000	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, FOR COLOUR PHOTOGRAPHY (POLYCHROME), OF A WIDTH NOT EXCEEDING 16 MM AND LENGTH NOT EXCEEDING 14 M	9	0			
3702520000	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, FOR COLOUR PHOTOGRAPHY (POLYCHROME), OF A WIDTH NOT EXCEEDING 16 MM AND LENGTH EXCEEDING 14 M	9	0			
3702530000	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, FOR COLOUR PHOTOGRAPHY (POLYCHROME), OF A WIDTH EXCEEDING 16 MM BUT NOT EXCEEDING 35 MM AND OF A LENGTH NOT EXCEEDING 30 M, FOR SLIDES	9	0			
3702540000	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, FOR COLOUR PHOTOGRAPHY (POLYCHROME), OF A WIDTH EXCEEDING 16 MM BUT NOT EXCEEDING 35 MM AND OF A LENGTH NOT EXCEEDING 30 M, OTHER THAN FOR SLIDES	9	0			
3702550000	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, FOR COLOUR PHOTOGRAPHY (POLYCHROME), OF A WIDTH EXCEEDING 16 MM BUT NOT EXCEEDING 35 MM AND OF A LENGTH EXCEEDING 30 M	9	0			
3702560000	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, FOR COLOUR PHOTOGRAPHY (POLYCHROME), OF A WIDTH EXCEEDING 35 MM	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3702910000	OTHER PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, OF A WIDTH NOT EXCEEDING 16 MM	9	0			
3702930000	OTHER PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, OF A WIDTH EXCEEDING 16 MM BUT NOT EXCEEDING 35 MM AND OF A LENGTH NOT EXCEEDING 30 M	9	0			
3702940000	OTHER PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, OF A WIDTH EXCEEDING 16 MM BUT NOT EXCEEDING 35 MM AND OF A LENGTH EXCEEDING 30 M	9	0			
3702950000	OTHER PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, OF A WIDTH EXCEEDING 35 MM	9	0			
3703100000	PHOTOGRAPHIC PAPER, PAPERBOARD OR TEXTILES, SENSITISED, UNEXPOSED, IN ROLLS OF A WIDTH EXCEEDING 610 MM	9	0			
3703200000	OTHER PAPER, PAPERBOARD AND TEXTILES, SENSITISED AND UNEXPOSED, FOR COLOUR PHOTOGRAPHY (POLYCHROME)	9	0			
3703900000	OTHER PHOTOGRAPHIC PAPER, PAPERBOARD AND TEXTILES, SENSITISED, UNEXPOSED	9	0			
3704000000	PHOTOGRAPHIC PLATES, FILM, PAPER, PAPERBOARD AND TEXTILES, EXPOSED BUT NOT DEVELOPED	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3705100000	PHOTOGRAPHIC PLATES AND FILM, EXPOSED AND DEVELOPED, FOR OFFSET REPRODUCTION	0	0			
3705900000	OTHER PHOTOGRAPHIC PLATES AND FILM, EXPOSED AND DEVELOPED, OTHER THAN CINEMATOGRAPHIC FILM	9	0			
3706100000	CINEMATOGRAPHIC FILM, EXPOSED AND DEVELOPED, WHETHER OR NOT INCORPORATING SOUNDTRACK OR CONSISTING ONLY OF SOUNDTRACK, OF A WIDTH OF 35 MM OR MORE	9	0			
3706900000	OTHER CINEMATOGRAPHIC FILM, EXPOSED AND DEVELOPED, WHETHER OR NOT INCORPORATING SOUNDTRACK OR CONSISTING ONLY OF SOUNDTRACK	9	0			
3707100000	SENSITIZING EMULSIONS	9	0			
3707900000	CHEMICAL PREPARATIONS FOR PHOTOGRAPHIC USES OTHER THAN VARNISHES, GLUES, ADHESIVES AND SIMILAR PREPARATIONS; UNMIXED PRODUCTS FOR PHOTOGRAPHIC USES, PUT UP IN MEASURED PORTIONS OR PUT UP FOR RETAIL SALE IN A FORM READY FOR USE	9	5			
3801100000	ARTIFICIAL GRAPHITE	0	0			
3801200000	COLLOIDAL OR SEMI-COLLOIDAL GRAPHITE	0	0			
3801300000	CARBONACEOUS PASTES FOR ELECTRODES AND SIMILAR PASTES FOR FURNACE LININGS	0	0			
3801900000	OTHER PREPARATIONS BASED ON GRAPHITE OR OTHER CARBON IN THE FORM OF PASTES, BLOCKS, PLATES OR OTHER SEMI-MANUFACTURES	0	0			
3802100000	ACTIVATED CARBON	0	0			
3802901000	SILICEOUS FOSSIL MEALS (FOR EXAMPLE: KIESELGUHR, TRIPOLITE AND DIATOMITE), ACTIVATED	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3802902000	ANIMAL BLACK, INCLUDING SPENT ANIMAL BLACK	0	0			
3802909000	OTHER ACTIVATED NATURAL MINERAL PRODUCTS	9	0			
3803000000	TALL OIL, WHETHER OR NOT REFINED	0	0			
3804001000	LIGNIN SULPHITES	0	0			
3804009000	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	9	0			
3805100000	GUM, WOOD OR SULPHATE TURPENTINE OILS	0	0			
3805901000	PINE OIL	0	0			
3805909000	OTHER TERPENIC OILS PRODUCED BY THE DISTILLATION OR OTHER TREATMENT OF CONIFEROUS WOODS; CRUDE DIPENTENE; SULPHITE TURPENTINE AND OTHER CRUDE PARA-CYMENE	0	0			
3806100000	ROSIN AND RESIN ACIDS	0	0			
3806200000	SALTS OF ROSIN, OF RESIN ACIDS OR OF DERIVATIVES OF ROSIN OR RESIN ACIDS, OTHER THAN SALTS OF ROSIN ADDUCTS	9	5			
3806300000	ESTER GUMS	0	0			
3806903000	ROSIN SPIRIT AND ROSIN OILS	0	0			
3806904000	RUN GUMS	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3806909000	DERIVATIVES OF ROSIN OR RESIN ACIDS	0	0			
3807000000	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	0			
3808500010	INSECTICIDES PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS ARTICLES	0	0			
3808500020	OTHER INSECTICIDES EXCEPT PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS ARTICLES	0	0			
3808500090	OTHER GOODS SPECIFIED IN SUBHEADING NOTE 1 TO THIS CHAPTER	0	0			
3808911100	INSECTICIDES PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS ARTICLES, CONTAINING PERMETHRIN OR CYPERMETHRIN OR OTHER SYNTHETIC PYRETHRUM SUBSTITUTES	0	0			
3808911200	INSECTICIDES PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS ARTICLES, BASED ON METHYL BROMIDE	0	0			
3808911900	OTHER INSECTICIDES PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS ARTICLES	0	0			
3808919100	INSECTICIDES BASED ON PYRETHRUM	0	0			
3808919200	INSECTICIDES BASED ON PYRETHRUM OR CYPERMETHRIN OR OTHER SYNTHETIC PYRETHRUM SUBSTITUTES	0	0			
3808919300	INSECTICIDES BASED ON CARBOFURAN	0	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3808919400	INSECTICIDES BASED ON DIMETHOATE	0	0			
3808919910	INSECTICIDES BASED ON METHYL BROMIDE	0	0			
3808919990	OTHER INSECTICIDES OTHER THAN THOSE PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS ARTICLES	0	0			
3808921000	FUNGICIDES PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS ARTICLES	0	0			
3808929100	FUNGICIDES WITH A BASIS OF COPPER COMPOUNDS, OTHERWISE PRESENTED	0	0			
3808929200	FUNGICIDES WITH A BASIS OF PYRAZOFOS, BUTACHLOR OR ALACHLOR, OTHERWISE PRESENTED	0	0			
3808929900	OTHER FUNGICIDES, OTHERWISE PRESENTED	0	0			
3808931000	HERBICIDES, ANTI-SPROUTING PRODUCTS AND PLANT-GROWTH REGULATORS, PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS ARTICLES	0	0			
3808939000	OTHER HERBICIDES, ANTI-SPROUTING PRODUCTS AND PLANT-GROWTH REGULATORS	0	0			
3808941000	DISINFECTANTS PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS ARTICLES	0	0			
3808949000	OTHER DISINFECTANTS	0	0			
3808991000	RODENTICIDES PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS ARTICLES	0	0			
3808999000	RODENTICIDES EXCLUDING THOSE PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS ARTICLES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3809100000	FINISHING AGENTS, DYE CARRIERS TO ACCELERATE THE DYEING OR FIXING OF DYESTUFFS AND OTHER PRODUCTS AND PREPARATIONS (FOR EXAMPLE, DRESSINGS AND MORDANTS), WITH A BASIS OF AMYLACEOUS SUBSTANCES, OF A KIND USED IN THE TEXTILE, PAPER, LEATHER OR LIKE INDUSTRIES	9	5			
3809910000	OTHER FINISHING AGENTS, DYE CARRIERS TO ACCELERATE THE DYEING OR FIXING OF DYESTUFFS AND OTHER PRODUCTS AND PREPARATIONS (FOR EXAMPLE, DRESSINGS AND MORDANTS), OF A KIND USED IN THE TEXTILE OR LIKE INDUSTRIES	9	5			
3809920000	OTHER FINISHING AGENTS, DYE CARRIERS TO ACCELERATE THE DYEING OR FIXING OF DYESTUFFS AND OTHER PRODUCTS AND PREPARATIONS (FOR EXAMPLE, DRESSINGS AND MORDANTS), OF A KIND USED IN THE PAPER OR LIKE INDUSTRIES	9	10			
3809930000	OTHER FINISHING AGENTS, DYE CARRIERS TO ACCELERATE THE DYEING OR FIXING OF DYESTUFFS AND OTHER PRODUCTS AND PREPARATIONS (FOR EXAMPLE, DRESSINGS AND MORDANTS), OF A KIND USED IN THE LEATHER OR LIKE INDUSTRIES	9	10			
3810101000	PICKLING PREPARATIONS FOR METAL SURFACES	0	0			
3810102000	SOLDERING, BRAZING OR WELDING POWDERS AND PASTES BASED ON TIN, LEAD OR ANTIMONY ALLOYS	0	0			
3810109000	OTHER SOLDERING, BRAZING OR WELDING POWDERS AND PASTES CONSISTING OF METAL AND OTHER MATERIALS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3810901000	FLUXES AND OTHER AUXILIARY PREPARATIONS FOR SOLDERING, BRAZING OR WELDING	0	0			
3810902000	PREPARATIONS OF A KIND USED AS CORES OR COATINGS FOR WELDING ELECTRODES OR RODS	0	0			
3811110000	ANTI-KNOCK PREPARATIONS BASED ON LEAD COMPOUNDS	0	0			
3811190000	OTHER ANTI-KNOCK PREPARATIONS	0	0			
3811211000	VISCOSITY IMPROVERS, WHETHER OR NOT MIXED WITH OTHER ADDITIVES	0	0			
3811212000	DETERGENTS AND DISPERSANTS, WHETHER OR NOT MIXED WITH OTHER ADDITIVES, OTHER THAN VISCOSITY IMPROVERS	0	0			
3811219000	OTHER ADDITIVES FOR LUBRICATING OILS, CONTAINING PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS	9	5			
3811290000	OTHER ADDITIVES FOR LUBRICATING OILS	9	5			
3811900000	OXIDATION INHIBITORS, GUM INHIBITORS, ANTI-CORROSIVE PREPARATIONS AND OTHER PREPARED ADDITIVES, EXCLUDING ADDITIVES FOR LUBRICATING OILS.	0	0			
3812100000	PREPARED RUBBER ACCELERATORS	0	0			
3812200000	COMPOUND PLASTICISERS FOR RUBBER OR PLASTICS	0	0			
3812301000	ANTI-OXIDISING PREPARATIONS	0	0			
3812309000	OTHER COMPOUND STABILISERS FOR RUBBER OR PLASTICS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3813001100	PREPARATIONS AND CHARGES FOR FIRE-EXTINGUISHERS, WITH A BASIS OF HALOGENATED DERIVATIVES OF ACYCLIC HYDROCARBONS CONTAINING TWO OR MORE DIFFERENT HALOGENS, OR MIXTURES CONTAINING THESE PRODUCTS	9	5			
3813001900	OTHER PREPARATIONS AND CHARGES FOR FIRE-EXTINGUISHERS	9	5			
3813002000	CHARGED FIRE-EXTINGUISHING GRENADES	9	5			
3814000000	ORGANIC COMPOSITE SOLVENTS AND THINNERS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARED PAINT OR VARNISH REMOVERS	9	5			
3815110000	SUPPORTED CATALYSTS WITH NICKEL OR NICKEL COMPOUNDS AS THE ACTIVE SUBSTANCE	0	0			
3815120000	SUPPORTED CATALYSTS WITH PRECIOUS METAL OR PRECIOUS METAL COMPOUNDS AS THE ACTIVE SUBSTANCE	0	0			
3815191000	SUPPORTED CATALYSTS WITH TITANIUM OR TITANIUM COMPOUNDS AS THE ACTIVE SUBSTANCE	0	0			
3815199000	OTHER SUPPORTED CATALYSTS	0	0			
3815900000	OTHER REACTION INITIATORS, REACTION ACCELERATORS AND CATALYTIC PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED.	0	0			
3816000000	REFRACTORY CEMENTS, MORTARS, CONCRETES AND SIMILAR COMPOSITIONS, OTHER THAN PRODUCTS OF HEADING 38.01	0	0			
3817001000	DODECYLBENZENE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3817002000	MIXED ALKYLANAPHTHALENES	0	0			
3817009010	TRIDECYLBENZENE	9	0			
3817009090	OTHER MIXED ALKYL BENZENES OTHER THAN THOSE OF HEADINGS 27.07 OR 29.02.	0	0			
3818000000	CHEMICAL ELEMENTS DOPED FOR USE IN ELECTRONICS, IN THE FORM OF DISCS, WAFERS OR SIMILAR FORMS; CHEMICAL COMPOUNDS DOPED FOR USE IN ELECTRONICS	0	0			
3819000000	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	9	5			
3820000000	ANTI-FREEZING PREPARATIONS AND PREPARED DE-ICING FLUIDS	0	0			
3821000010	PREPARED CULTURE MEDIA FOR THE DEVELOPMENT OR MAINTENANCE OF MICRO-ORGANISMS (INCLUDING VIRUSES AND THE LIKE)	0	0			
3821000020	PREPARED CULTURE MEDIA FOR THE DEVELOPMENT OR MAINTENANCE OF PLANT, HUMAN OR ANIMAL CELLS	0	0			
3822003000	CERTIFIED REFERENCE MATERIALS	0	0			
3822009000	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	0	0			
3823110000	STEARIC ACID	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3823120000	OLEIC ACID	9	5			
3823130000	TALL OIL FATTY ACIDS	9	5			
3823190000	OTHER INDUSTRIAL MONOCARBOXYLIC FATTY ACIDS; ACID OILS FROM REFINING	0	0			
3823701000	LAURYL ALCOHOL	0	0			
3823702000	CETYL ALCOHOL	0	0			
3823703000	STEARYL ALCOHOL	0	0			
3823709000	OTHER INDUSTRIAL FATTY ALCOHOLS	0	0			
3824100000	PREPARED BINDERS FOR FOUNDRY MOULDS OR CORES	0	0			
3824300000	NON-AGGLOMERATED METAL CARBIDES MIXED TOGETHER OR WITH METALLIC BINDERS	0	0			
3824400000	PREPARED ADDITIVES FOR CEMENTS, MORTARS OR CONCRETES	9	10			
3824500000	NON-REFRACTORY MORTARS AND CONCRETES	9	5			
3824600000	SORBITOL OTHER THAN THAT OF SUBHEADING 29.05.44	0	E			
3824710010	MIXTURES CONTAINING PERFLUOROCARBONS	9	0			
3824710090	OTHER MIXTURES CONTAINING CHLOROFLUOROCARBONS (CFCS), WHETHER OR NOT CONTAINING HYDROCHLOROFLUOROCARBONS (HCFCs), OR HYDROFLUOROCARBONS (HFCS)	0	0			
3824720000	MIXTURES CONTAINING BROMOCHLORODIFLUOROMETHANE, BROMOTRIFLUOROMETHANE OR DIBROMO-TETRAFLUOROETHANES	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3824730000	MIXTURES CONTAINING HYDROBROMOFLUOROCARBONS (HBFCs)	0	0			
3824740000	MIXTURES CONTAINING HYDROCHLOROFLUOROCARBONS (HCFCs), WHETHER OR NOT CONTAINING PERFLUOROCARBONS (PFCS) OR HYDROFLUOROCARBONS (HFCS), BUT NOT CONTAINING CHLOROFLUOROCARBONS (CFCS)	0	0			
3824750000	MIXTURES CONTAINING CARBON TETRACHLORIDE	0	0			
3824760000	MIXTURES CONTAINING 1,1,1-TRICHLOROETHANE (METHYL CHLOROFORM)	0	0			
3824770000	MIXTURES CONTAINING BROMOMETHANE (METHYL BROMIDE) OR BROMOCHLOROMETHANE	0	0			
3824780000	MIXTURES CONTAINING PERFLUOROCARBONS (PFCS) OR HYDROFLUOROCARBONS (HFCS), BUT NOT CONTAINING CHLOROFLUOROCARBONS (CFCS) OR HYDROCHLOROFLUOROCARBONS (HCFCs)	0	0			
3824790010	MIXTURES CONTAINING ACYCLIC HYDROCARBONS PERHALOGENATED ONLY WITH FLUORINE AND CHLORINE	9	5			
3824790020	OTHER MIXTURES CONTAINING PERHALOGENATED DERIVATIVES OF ACYCLIC HYDROCARBONS CONTAINING TWO OR MORE DIFFERENT HALOGENS	9	5			
3824790090	OTHER MIXTURES CONTAINING HALOGENATED DERIVATIVES OF METHANE, ETHANE OR PROPANE	0	0			
3824810000	MIXTURES AND PREPARATIONS CONTAINING OXIRANE (ETHYLENE OXIDE)	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3824820000	MIXTURES AND PREPARATIONS CONTAINING POLYCHLORINATED BIPHENYLS (PCBS), POLYCHLORINATED TERPHENYLS (PCTS) OR POLYBROMINATED BIPHENYLS (PBBS)	0	0			
3824830000	MIXTURES AND PREPARATIONS CONTAINING TRIS(2,3-DIBROMOPROPYL) PHOSPHATE	0	0			
3824901000	PETROLEUM SULPHONATES	0	0			
3824902100	CHLOROPARAFFINS	0	0			
3824902200	MIXED LOW MOLECULAR WEIGHT POLYETHYLENE GLYCOLS	0	0			
3824903100	ANTI-SCALING PREPARATIONS	0	0			
3824903200	PREPARATIONS FOR CLARIFYING WINES AND OTHER LIQUIDS	0	0			
3824904000	FUSIBLE CERAMIC FIRING TESTERS; SODA-LIME; HYDRATED SILICA GEL; COPYING PASTES WITH A BASIS OF GELATINE	0	0			
3824905000	NAPHTHENIC ACIDS, THEIR WATER-INSOLUBLE SALTS AND THEIR ESTERS	9	5			
3824906000	PREPARATIONS FOR WELL-PERFORATING FLUIDS	0	0			
3824907000	PREPARATIONS FOR CONCENTRATING MINERALS, OTHER THAN THOSE CONTAINING XANTHATES	0	0			
3824908000	ANABOLICS; MIXTURES OF SODIUM SULPHATE AND SODIUM CHROMATE	0	0			
3824909100	MANEB, ZINEB, MANCOZEB	0	0			
3824909200	FERRITES WITH AGGLOMERANTS, IN POWDER OR GRANULES	0	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3824909300	ION EXCHANGERS	0	0			
3824909400	COMPOUND HARDENERS	0	0			
3824909500	PHOSPHORIC ACID, NOT ISOLATED, WHETHER OR NOT CONCENTRATED, OF A P2O5 CONTENT NOT EXCEEDING 54 %	0	0			
3824909600	CORRECTING FLUIDS PUT UP IN PACKINGS FOR RETAIL SALE	9	5			
3824909700	PROPINEB	0	0			
3824909800	GREY OXIDE OR BLACK OXIDE PREPARATIONS FOR THE MANUFACTURE OF ACCUMULATOR PLATES	0	0			
3824909911	MIXTURES CONSISTING MAINLY OF O-ALKYL (<C10,INCLUDING CYCLOALKYL) ALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) PHOSPHONOFUORIDATES	0	0			
3824909912	MIXTURES CONSISTING MAINLY OF O-ALKYL (<C10, INCLUDING CYCLOALKYL) N,N-DIALKYL (METHYL, ETHYL, NPROPYL OR ISOPROPYL) PHOSPHORAMIDOCYANIDATES	9	10			
3824909913	MIXTURES CONSISTING MAINLY OF ALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) PHOSPHONYL DIFLUORIDES	9	10			
3824909914	MIXTURES CONSISTING MAINLY OF N,N-DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) PHOSPHORAMIDIC DIHALIDES	9	10			
3824909915	MIXTURES CONSISTING MAINLY OF DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) N,N-DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) PHOSPHORAMIDATES	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3824909920	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 (< C10, INCLUDING CYCLOALKYL) ESTERS	9	10			
3824909930	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 (< C10, INCLUDING CYCLOALKYL) ESTERS	9	10			
3824909941	MIXTURES CONSISTING MAINLY OF N,N-DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) 2-CHLOROETHYLAMINES OR THEIR PROTONATED SALTS	9	10			
3824909942	MIXTURES CONSISTING MAINLY OF N,N-DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) AMINOETHANE-2-THIOLS OR THEIR PROTONATED SALTS	9	10			
3824909951	MIXTURES CONSISTING MAINLY OF N,N-DIMETHYL-2-AMINOETHANOLS OR N,N-DIETHYL-2-AMINOETHANOLS OR THEIR PROTONATED SALTS	9	10			
3824909959	OTHER MIXTURES CONSISTING MAINLY OF N,N-DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) AMINOETHANE-2-THIOLS OR THEIR PROTONATED SALTS	0	0			
3824909960	OTHER MIXTURES CONSISTING MAINLY OF CHEMICALS CONTAINING A PHOSPHOROUS ATOM TO WHICH IS BONDED ONE METHYL, ETHYL, N-PROPYL OR ISOPROPYL GROUP BUT NOT FURTHER CARBON ATOMS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3824909971	MIXTURES CONTAINING ACYCLIC HYDROCARBONS PERHALOGENATED ONLY WITH FLUORINE AND CHLORINE	9	10			
3824909979	OTHER MIXTURES CONTAINING PERHALOGENATED DERIVATIVES OF ACYCLIC HYDROCARBONS CONTAINING TWO OR MORE DIFFERENT HALOGENS, OTHER THAN MIXTURES CONTAINING HALOGENATED DERIVATIVES OF METHANE, ETHANE OR PROPANE	9	10			
3824909991	FUSEL OIL; DIPPEL'S OIL	0	0			
3824909999	OTHER CHEMICAL PRODUCTS AND PREPARATIONS OF THE CHEMICAL OR ALLIED INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED.	0	0			
3825100000	MUNICIPAL WASTE	9	5			
3825200000	SEWAGE SLUDGE	9	5			
3825300000	CLINICAL WASTE	9	5			
3825410000	HALOGENATED	9	5			
3825490000	OTHER WASTE ORGANIC SOLVENTS	9	5			
3825500000	WASTES OF METAL PICKLING LIQUORS, HYDRAULIC FLUIDS, BRAKE FLUIDS AND ANTI-FREEZE FLUIDS	9	5			
3825610000	OTHER WASTES FROM CHEMICAL OR ALLIED INDUSTRIES, MAINLY CONTAINING ORGANIC CONSTITUENTS	9	5			
3825690000	OTHER WASTES FROM CHEMICAL OR ALLIED INDUSTRIES	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3825900000	OTHER WASTES FROM CHEMICAL OR ALLIED INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED; OTHER WASTES SPECIFIED IN NOTE 6 TO THIS CHAPTER.	9	5			
3901100000	POLYETHYLENE HAVING A SPECIFIC GRAVITY OF LESS THAN 0.94, IN PRIMARY FORMS	0	0			
3901200000	POLYETHYLENE HAVING A SPECIFIC GRAVITY OF 0.94 OR MORE, IN PRIMARY FORMS	0	0			
3901300000	ETHYLENE-VINYL ACETATE COPOLYMERS, IN PRIMARY FORMS	0	0			
3901901000	COPOLYMERS OF ETHYLENE WITH OTHER OLEFINS, IN PRIMARY FORMS	0	0			
3901909000	OTHER POLYMERS OF ETHYLENE, IN PRIMARY FORMS	0	0			
3902100000	POLYPROPYLENE, IN PRIMARY FORMS	0	0			
3902200000	POLYISOBUTYLENE, IN PRIMARY FORMS	0	0			
3902300000	PROPYLENE COPOLYMERS, IN PRIMARY FORMS	0	0			
3902900000	OTHER POLYMERS OF PROPYLENE OR OF OTHER OLEFINS, IN PRIMARY FORMS	0	0			
3903110000	EXPANSIBLE POLYSTYRENE, IN PRIMARY FORMS	0	0			
3903190000	OTHER POLYSTYRENE, IN PRIMARY FORMS	0	0			
3903200000	STYRENE-ACRYLONITRILE (SAN) COPOLYMERS, IN PRIMARY FORMS	0	0			
3903300000	ACRYLONITRILE-BUTADIENE-STYRENE (ABS) COPOLYMERS, IN PRIMARY FORMS	0	0			
3903900000	OTHER POLYMERS OF STYRENE IN PRIMARY FORMS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3904101000	POLY(VINYL CHLORIDE), NOT MIXED WITH ANY OTHER SUBSTANCES, OBTAINED BY EMULSION POLYMERIZATION, IN PRIMARY FORMS	0	0			
3904102000	POLY(VINYL CHLORIDE), NOT MIXED WITH ANY OTHER SUBSTANCES, OBTAINED BY SUSPENSION POLYMERIZATION, IN PRIMARY FORMS	0	0			
3904109000	OTHER POLY(VINYL CHLORIDE), NOT MIXED WITH ANY OTHER SUBSTANCES, IN PRIMARY FORMS	0	0			
3904210000	OTHER NON-PLASTICISED POLY(VINYL CHLORIDE), IN PRIMARY FORMS	9	10			
3904220000	OTHER PLASTICISED POLY(VINYL CHLORIDE), IN PRIMARY FORMS	9	10			
3904301000	VINYL CHLORIDE-VINYL ACETATE COPOLYMERS, NOT MIXED WITH ANY OTHER SUBSTANCES, IN PRIMARY FORMS	0	0			
3904309000	OTHER VINYL CHLORIDE-VINYL ACETATE COPOLYMERS, IN PRIMARY FORMS	0	0			
3904400000	OTHER VINYL CHLORIDE COPOLYMERS, IN PRIMARY FORMS	0	0			
3904500000	VINYLDENE CHLORIDE POLYMERS, IN PRIMARY FORMS	0	0			
3904610000	POLYTETRAFLUOROETHYLENE, IN PRIMARY FORMS	0	0			
3904690000	OTHER FLUOROPOLYMERS, IN PRIMARY FORMS	0	0			
3904900000	OTHER POLYMERS OF VINYL CHLORIDE OR OF OTHER HALOGENATED OLEFINS, IN PRIMARY FORMS	0	0			
3905120000	POLY(VINYL ACETATE), IN AQUEOUS DISPERSION, IN PRIMARY FORMS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3905190000	OTHER POLY(VINYL ACETATE), IN PRIMARY FORMS	0	0			
3905210000	VINYL ACETATE COPOLYMERS, IN AQUEOUS DISPERSION, IN PRIMARY FORMS	9	10			
3905290000	OTHER VINYL ACETATE COPOLYMERS, IN PRIMARY FORMS	9	5			
3905300000	POLY(VINYL ALCOHOL), WHETHER OR NOT CONTAINING UNHYDROLYSED ACETATE GROUPS, IN PRIMARY FORMS	0	0			
3905910000	COPOLYMERS, IN PRIMARY FORMS	0	0			
3905991000	POLYVINYL BUTYRAL, IN PRIMARY FORMS	0	0			
3905992000	POLYVINYL PYRROLIDONE, IN PRIMARY FORMS	0	0			
3905999000	OTHER POLYMERS OF VINYL ACETATE OR OF OTHER VINYL ESTERS, IN PRIMARY FORMS; OTHER VINYL POLYMERS, IN PRIMARY FORMS	0	0			
3906100000	POLY(METHYL METHACRYLATE), IN PRIMARY FORMS	0	0			
3906901000	POLYACRYLONITRILE, IN PRIMARY FORMS	0	0			
3906902100	SODIUM POLYACRYLATE, CAPABLE OF ABSORBING 1 % BY WEIGHT OF AN AQUEOUS SOLUTION OF SODIUM CHLORIDE TWENTY OR MORE TIMES ITS OWN WEIGHT, IN PRIMARY FORMS	9	0			
3906902900	OTHER POLYACRYLATES OF SODIUM OR POTASSIUM, IN PRIMARY FORMS	9	0			
3906909000	OTHER ACRYLIC POLYMERS, IN PRIMARY FORMS	9	10			
3907100000	POLYACETALS, IN PRIMARY FORMS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3907201000	POLYETHYLENE GLYCOL, IN PRIMARY FORMS	0	0			
3907202000	POLYPROPYLENE GLYCOL, IN PRIMARY FORMS	0	0			
3907203000	POLYETHER POLYOLS DERIVED FROM PROPYLENE OXIDE, IN PRIMARY FORMS	0	0			
3907209000	OTHER POLYETHERS, IN PRIMARY FORMS	0	0			
3907301000	LIQUID EPOXIDE RESINS, IN PRIMARY FORMS	0	0			
3907309000	OTHER EPOXIDE RESINS, IN PRIMARY FORMS	0	0			
3907400000	POLYCARBONATES, IN PRIMARY FORMS	0	0			
3907500000	ALKYD RESINS, IN PRIMARY FORMS	9	10			
3907601000	POLY(ETHYLENE TEREPHTHALATE) CONTAINING TITANIUM DIOXIDE, IN PRIMARY FORMS	0	0			
3907609000	OTHER POLY(ETHYLENE TEREPHTHALATE), IN PRIMARY FORMS	0	0			
3907700000	POLY(LACTIC ACID), IN PRIMARY FORMS	0	0			
3907910000	OTHER UNSATURATED POLYESTERS, IN PRIMARY FORMS	0	0			
3907990000	OTHER POLYESTERS, IN PRIMARY FORMS	0	0			
3908101000	POLYAMIDE-6 (POLYCAPROLACTAM), IN PRIMARY FORMS	0	0			
3908109000	POLYAMIDE -11, -12, -6.6, -6.9, -6.10 OR -6.12, IN PRIMARY FORMS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3908900000	OTHER POLYAMIDES, IN PRIMARY FORMS	9	10			
3909101000	UREA FORMALDEHYDE MOULDING POWDERS, IN PRIMARY FORMS	0	0			
3909109000	OTHER UREA RESINS; THIOUREA RESINS, IN PRIMARY FORMS	0	0			
3909201000	MELAMINE FORMALDEHYDE, IN PRIMARY FORMS	0	0			
3909209000	OTHER MELAMINE RESINS, IN PRIMARY FORMS	0	0			
3909300000	OTHER AMINO-RESINS, IN PRIMARY FORMS	9	10			
3909400000	PHENOLIC RESINS, IN PRIMARY FORMS	0	0			
3909500000	POLYURETHANES, IN PRIMARY FORMS	9	10			
3910001000	DISPERSIONS (EMULSIONS OR SUSPENSIONS) OR SOLUTIONS	0	0			
3910009000	OTHER SILICONES, IN PRIMARY FORMS	0	0			
3911101000	COUMARONE-INDENE RESINS, IN PRIMARY FORMS	0	0			
3911109000	PETROLEUM RESINS, COUMARONE OR INDENE RESINS AND POLYTERPENES, IN PRIMARY FORMS	0	0			
3911900000	POLYSULPHIDES, POLYSULPHONES AND OTHER PRODUCTS SPECIFIED IN NOTE 3 TO THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS	0	0			
3912110000	NON-PLASTICISED CELLULOSE ACETATES, IN PRIMARY FORMS	0	0			
3912120000	PLASTICISED CELLULOSE ACETATES, IN PRIMARY FORMS	0	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3912201000	COLLODIONS AND OTHER SOLUTIONS AND DISPERSIONS (EMULSIONS OR SUSPENSIONS), IN PRIMARY FORMS	0	0			
3912209000	OTHER CELLULOSE NITRATES OTHER THAN COLLODIONS AND OTHER SOLUTIONS AND DISPERSIONS (EMULSIONS OR SUSPENSIONS), IN PRIMARY FORMS	0	0			
3912310000	CARBOXYMETHYLCELLULOSE AND ITS SALTS, IN PRIMARY FORMS	0	0			
3912390010	NON-PLASTICISED CELLULOSE ETHERS, IN PRIMARY FORMS	0	0			
3912390020	PLASTICISED CELLULOSE ETHERS, IN PRIMARY FORMS	0	0			
3912900000	OTHER CELLULOSE AND CHEMICAL DERIVATIVES THEREOF, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS	0	0			
3913100000	ALGINIC ACID, ITS SALTS AND ESTERS, IN PRIMARY FORMS	0	0			
3913901000	CHLORINATED RUBBER, IN PRIMARY FORMS	0	0			
3913903000	OTHER CHEMICAL DERIVATIVES OF NATURAL RUBBER, IN PRIMARY FORMS	0	0			
3913904000	OTHER MODIFIED NATURAL POLYMERS, IN PRIMARY FORMS	0	0			
3913909000	OTHER NATURAL POLYMERS AND MODIFIED NATURAL POLYMERS, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS	0	0			
3914000000	ION-EXCHANGERS BASED ON POLYMERS OF HEADINGS 39.01 TO 3913, IN PRIMARY FORMS	0	0			
3915100000	WASTE, PARINGS AND SCRAP OF POLYMERS OF ETHYLENE	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3915200000	WASTE, PARINGS AND SCRAP OF POLYMERS OF STYRENE	9	10			
3915300000	WASTE, PARINGS AND SCRAP OF POLYMERS OF VINYL CHLORIDE	9	10			
3915900000	WASTE, PARINGS AND SCRAP OF OTHER PLASTICS	9	10			
3916100000	MONOFILAMENT OF WHICH ANY CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM, RODS, STICKS AND PROFILE SHAPES, OF POLYMERS OF ETHYLENE	9	10			
3916200000	MONOFILAMENT OF WHICH ANY CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM, RODS, STICKS AND PROFILE SHAPES, OF POLYMERS OF VINYL CHLORIDE	9	10			
3916900000	MONOFILAMENT OF WHICH ANY CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM, RODS, STICKS AND PROFILE SHAPES, OF OTHER PLASTICS	9	10			
3917100000	ARTIFICIAL GUTS OF HARDENED PROTEIN OR OF CELLULOSIC MATERIALS	0	0			
3917211000	RIGID TUBES, PIPES AND HOSES, OF POLYMERS OF ETHYLENE, FOR IRRIGATION SYSTEMS, DRIP, SPRAY AND THE LIKE	0	0			
3917219000	OTHER RIGID TUBES, PIPES AND HOSES, OF POLYMERS OF ETHYLENE	0	0			
3917220000	RIGID TUBES, PIPES AND HOSES, OF POLYMERS OF PROPYLENE	0	0			
3917231000	RIGID TUBES, PIPES AND HOSES, OF POLYMERS OF VINYL CHLORIDE, FOR IRRIGATION SYSTEMS, DRIP, SPRAY AND THE LIKE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3917239000	OTHER RIGID TUBES, PIPES AND HOSES, OF POLYMERS OF VINYL CHLORIDE	0	0			
3917291000	RIGID TUBES, PIPES AND HOSES, OF VULCANISED FIBRE	9	0			
3917299100	RIGID TUBES, PIPES AND HOSES, OF OTHER PLASTICS, FOR IRRIGATION SYSTEMS, DRIP, SPRAY AND THE LIKE	0	0			
3917299900	OTHER RIGID TUBES, PIPES AND HOSES, OF OTHER PLASTICS	0	0			
3917310000	FLEXIBLE TUBES OF PLASTIC, PIPES AND HOSES, HAVING A MINIMUM BURST PRESSURE OF 27.6 MPA	0	0			
3917321000	ARTIFICIAL GUTS, OTHER THAN THOSE OF SUBHEADING 3917.10, NOT REINFORCED OR OTHERWISE COMBINED WITH OTHER MATERIALS, WITHOUT FITTINGS	0	0			
3917329100	PLASTIC TUBES, PIPES AND HOSES, NOT REINFORCED OR OTHERWISE COMBINED WITH OTHER MATERIALS, FOR IRRIGATION SYSTEMS, DRIP, SPRAY AND THE LIKE	0	0			
3917329900	OTHER PLASTIC TUBES, PIPES AND HOSES, NOT REINFORCED OR OTHERWISE COMBINED WITH OTHER MATERIALS, WITHOUT FITTINGS, OTHER THAN ARTIFICIAL GUTS, OTHER THAN THOSE OF SUBHEADING 3917.10	9	10			
3917331000	PLASTIC TUBES, PIPES AND HOSES, NOT REINFORCED OR OTHERWISE COMBINED WITH OTHER MATERIALS, FOR IRRIGATION SYSTEMS, DRIP, SPRAY AND THE LIKE	0	0			
3917339000	OTHER PLASTIC TUBES, PIPES AND HOSES, NOT REINFORCED OR OTHERWISE COMBINED WITH OTHER MATERIALS, WITH FITTINGS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3917391000	OTHER PLASTIC TUBES, PIPES AND HOSES, FOR IRRIGATION SYSTEMS, DRIP, SPRAY AND THE LIKE	0	0			
3917399000	OTHER TUBES OF PLASTIC, PIPES AND HOSES, NOT REINFORCED OR OTHERWISE COMBINED WITH OTHER MATERIALS, WITH FITTINGS	0	0			
3917400000	ACCESSORIES FOR TUBES, PIPES AND HOSES OF PLASTIC	0	0			
3918101000	FLOOR COVERINGS OF POLYMERS OF VINYL CHLORIDE	0	0			
3918109000	WALL OR CEILING COVERINGS OF POLYMERS OF VINYL CHLORIDE	0	0			
3918901000	FLOOR COVERINGS OF OTHER PLASTICS	0	0			
3918909000	WALL AND CEILING COVERINGS OF OTHER PLASTICS	0	0			
3919100000	SELF-ADHESIVE PLATES, SHEETS, FILM, FOIL, TAPE, STRIP AND OTHER FLAT SHAPES, OF PLASTICS, IN ROLLS OF A WIDTH NOT EXCEEDING 20 CM	9	10			
3919901100	SELF-ADHESIVE PLATES, SHEETS, FILM, FOIL, TAPE, STRIP AND OTHER FLAT SHAPES, OF POLYMERS OF ETHYLENE, IN ROLLS OF A WIDTH NOT EXCEEDING 1 M, BUT MORE THAN 20 CM	9	10			
3919901900	SELF-ADHESIVE PLATES, SHEETS, FILM, FOIL, TAPE, STRIP AND OTHER FLAT SHAPES, OF POLYMERS OF ETHYLENE, OTHER THAN IN ROLLS OF A WIDTH MORE THAN 1 M	9	10			
3919909000	SELF-ADHESIVE PLATES, SHEETS, FILM, FOIL, TAPE, STRIP AND OTHER FLAT SHAPES, OF PLASTICS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3920100000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF POLYMERS OF ETHYLENE	9	10			
3920201000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF METALLISED POLYPROPYLENE OF A THICKNESS NOT EXCEEDING 25 MICRONS	9	10			
3920209000	OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF POLYMERS OF PROPYLENE	9	10			
3920301000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF POLYMERS OF STYRENE, OF A THICKNESS NOT EXCEEDING 5 MM	9	5			
3920309000	OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF POLYMERS OF STYRENE, OTHER THAN OF A THICKNESS NOT EXCEEDING 5 MM	9	10			
3920430000	OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF POLYMERS OF VINYL CHLORIDE, CONTAINING BY WEIGHT NOT LESS THAN 6 % OF PLASTICISERS.	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3920490000	OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF POLYMERS OF VINYL CHLORIDE.	9	10			
3920510000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF POLY(METHYL METHACRYLATE)	9	10			
3920590000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF OTHER ACRYLIC POLYMERS	9	10			
3920610000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF POLYCARBONATES	0	0			
3920620000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF POLY(ETHYLENE TEREPHTHALATE)	0	0			
3920630000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF UNSATURATED POLYESTERS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3920690000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF OTHER POLYESTERS	0	0			
3920710000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF REGENERATED CELLULOSE	0	0			
3920730000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF CELLULOSE ACETATE	0	0			
3920790000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF OTHER CELLULOSE DERIVATIVES	0	0			
3920911000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF POLY(VINYL BUTYRAL) FOR THE MANUFACTURE OF SAFETY GLASS	9	0			
3920919000	OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF POLY(VINYL BUTYRAL)	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3920920000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF POLYAMIDES	0	0			
3920930000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF AMINO-RESINS	0	0			
3920940000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF PHENOLIC RESINS	0	0			
3920990000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF OTHER PLASTICS	0	0			
3921110000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF CELLULAR PLASTIC, OF POLYMERS OF STYRENE	9	10			
3921120000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF CELLULAR PLASTIC, OF POLYMERS OF VINYL CHLORIDE	9	10			
3921130000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF CELLULAR PLASTICS, OF POLYURETHANE	9	10			
3921140000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF CELLULAR PLASTICS, OF REGENERATED CELLULOSE	0	0			
3921191000	SHEETS OF A MIXTURE OF POLYETHYLENE AND POLYPROPYLENE, BACKED WITH NONWOVENS OF POLYPROPYLENE	9	10			
3921199000	OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF CELLULAR PLASTIC, OF OTHER PLASTICS	9	10			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3921901000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, OBTAINED BY LAMINATING SHEETS OF PAPER	9	10			
3921909000	OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS	9	10			
3922101000	BATHS OF PLASTIC REINFORCED WITH FIBREGLASS	9	10			
3922109000	SHOWERS, SINKS AND WASH BASINS, OF PLASTICS	0	0			
3922200000	LAVATORY SEATS AND COVERS, OF PLASTIC	0	0			
3922900000	BIDETS, LAVATORY PANS, FLUSHING CISTERNS AND SIMILAR SANITARY WARE, OF PLASTICS	0	0			
3923101000	BOXES, CASES, CRATES AND SIMILAR ARTICLES FOR CASSETTES, CDS, DVDS AND THE LIKE	9	10			
3923109000	OTHER BOXES, CASES, CRATES AND SIMILAR ARTICLES	9	10			
3923210000	SACKS AND BAGS (INCLUDING CONES) OF POLYMERS OF ETHYLENE	9	10			
3923291000	BLOOD COLLECTING POUCHES	9	5			
3923292000	POUCHES FOR PARENTERAL SOLUTIONS	9	10			
3923299000	OTHER SACKS AND BAGS (INCLUDING CONES) OF OTHER PLASTICS	9	10			
3923301000	CARBOYS, BOTTLES, FLASKS AND SIMILAR ARTICLES OF A CAPACITY OF 18.9 L (5 GALLONS) OR MORE	9	10			
3923302000	PREFORMS	9	10			
3923309000	OTHER CARBOYS, BOTTLES, FLASKS AND SIMILAR ARTICLES	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3923401000	CASSETTES NOT CONTAINING TAPE	9	5			
3923409000	OTHER SPOOLS, COPS, BOBBINS AND SIMILAR SUPPORTS	9	10			
3923501000	SILICONE STOPPERS	9	5			
3923509000	OTHER STOPPERS, LIDS, CAPS AND OTHER CLOSURES, OF PLASTICS	9	10			
3923900000	OTHER ARTICLES FOR THE CONVEYANCE OR PACKING OF GOODS, OF PLASTICS	9	10			
3924101000	BABIES' FEEDING BOTTLES, OF PLASTICS	9	10			
3924109000	OTHER CROCKERY AND OTHER TABLEWARE AND KITCHENWARE, OF PLASTICS	9	10			
3924900000	OTHER CROCKERY AND OTHER HOUSEHOLD ARTICLES AND HYGIENIC AND TOILET ARTICLES, OF PLASTICS, EXCLUDING TABLEWARE AND KITCHENWARE, OF PLASTICS	9	10			
3925100000	RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS, OF A CAPACITY EXCEEDING 300 LITRES, OF PLASTICS	0	0			
3925200000	DOORS, WINDOWS AND THEIR FRAMES AND THRESHOLDS, OF PLASTICS	0	0			
3925300000	SHUTTERS, BLINDS (INCLUDING VENETIAN BLINDS) AND SIMILAR ARTICLES AND PARTS AND FITTINGS THEREOF, OF PLASTICS	0	0			
3925900000	OTHER BUILDERS' WARE OF PLASTICS	9	10			
3926100000	OFFICE OR SCHOOL SUPPLIES, OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3926200000	ARTICLES OF APPAREL AND CLOTHING (ACCESSORIES), INCLUDING GLOVES, MITTENS AND MITTS, OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14	9	10			
3926300000	FITTINGS FOR FURNITURE, COACHWORK OR THE LIKE, OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14	9	10			
3926400000	STATUETTES AND OTHER ORNAMENTS, OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14	9	10			
3926901000	BUOYS AND FLOATS FOR FISHING NETS, OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14	9	5			
3926902000	STAYS AND SIMILAR ITEMS FOR CORSETS, ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14	9	10			
3926903000	SCREWS, BOLTS, RINGS AND SIMILAR FITTINGS FOR GENERAL USE, OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14	9	10			
3926904000	GASKETS OR WASHERS, OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14	9	10			
3926906000	NOISE ATTENUATION PROTECTORS, OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14	9	5			
3926907000	SPECIAL MASKS FOR PROTECTING WORKERS, OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3926909010	VULCANISED FIBRE IN SHAPES OTHER THAN SQUARE OR RECTANGULAR, OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14	9	10			
3926909090	OTHER ARTICLES OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14	9	10			
4001100000	NATURAL RUBBER LATEX, WHETHER OR NOT PRE-VULCANISED	0	0			
4001210000	SMOKED SHEETS OF NATURAL RUBBER	0	0			
4001220000	TECHNICALLY SPECIFIED NATURAL RUBBER (TSNR), OTHER THAN LATEX	0	0			
4001291000	CREPE SHEETS, OF RUBBER	0	0			
4001292000	RE-AGGLOMERATED RUBBER GRANULES	0	0			
4001299000	NATURAL RUBBER IN OTHER FORMS, OTHER THAN LATEX	0	0			
4001300000	BALATA, GUTTA-PERCHA, GUAYULE, CHICLE AND SIMILAR NATURAL GUMS	0	0			
4002111000	LATEX OF STYRENE-BUTADIENE RUBBER (SBR)	0	0			
4002112000	LATEX OF CARBOXYLATED STYRENE-BUTADIENE RUBBER (XSBR)	0	0			
4002191100	STYRENE-BUTADIENE RUBBER (SBR), IN PRIMARY FORMS	0	0			
4002191200	STYRENE-BUTADIENE RUBBER (SBR), IN PLATES, SHEETS OR STRIP	0	0			
4002192100	CARBOXYLATED STYRENE-BUTADIENE RUBBER (XSBR), IN PRIMARY FORMS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4002192200	CARBOXYLATED STYRENE-BUTADIENE RUBBER (XSBR), IN PLATES, SHEETS OR STRIP	0	0			
4002201000	LATEX OF BUTADIENE RUBBER (BR)	0	0			
4002209100	OTHER BUTADIENE RUBBER (BR) IN PRIMARY FORMS, OTHER THAN LATEX	0	0			
4002209200	BUTADIENE RUBBER (BR), IN PLATES, SHEETS OR STRIP	0	0			
4002311000	LATEX OF ISOBUTENE-ISOPRENE (BUTYL) RUBBER (IIR)	0	0			
4002319100	OTHER ISOBUTENE-ISOPRENE (BUTYL) RUBBER (IIR) IN PRIMARY FORMS, OTHER THAN LATEX	0	0			
4002319200	ISOBUTENE-ISOPRENE (BUTYL) RUBBER (IIR), IN PLATES, SHEETS OR STRIP	0	0			
4002391000	LATEX OF HALOGENATED ISOBUTENE-ISOPRENE RUBBER (BIIR OR CIIR)	0	0			
4002399100	OTHER HALOGENATED ISOBUTENE-ISOPRENE RUBBER (CIIR OR BIIR) IN PRIMARY FORMS, OTHER THAN LATEX	0	0			
4002399200	HALOGENATED ISOBUTENE-ISOPRENE RUBBER (CIIR OR BIIR), IN PLATES, SHEETS OR STRIP	0	0			
4002410000	LATEX OF CHLOROPRENE (CHLOROBUTADIENE) RUBBER (CR)	0	0			
4002491000	OTHER CHLOROPRENE (CHLOROBUTADIENE) RUBBER (CR) IN PRIMARY FORMS, OTHER THAN LATEX	0	0			
4002492000	CHLOROPRENE (CHLOROBUTADIENE) RUBBER (CR), IN PLATES, SHEETS OR STRIP	0	0			
4002510000	LATEX OF ACRYLONITRILE-BUTADIENE RUBBER (NBR)	0	0			
4002591000	OTHER ACRYLONITRILE-BUTADIENE RUBBER (NBR) IN PRIMARY FORMS, OTHER THAN LATEX	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4002592000	ACRYLONITRILE-BUTADIENE RUBBER (NBR), IN PLATES, SHEETS OR STRIP	0	0			
4002601000	LATEX OF ISOPRENE RUBBER (IR)	0	0			
4002609100	OTHER ISOPRENE RUBBER (IR) IN PRIMARY FORMS, OTHER THAN LATEX	0	0			
4002609200	ISOPRENE RUBBER (IR), IN PLATES, SHEETS OR STRIP	0	0			
4002701000	LATEX OF ETHYLENE-PROPYLENE-NON-CONJUGATED DIENE RUBBER (EPDM)	0	0			
4002709100	OTHER ETHYLENE-PROPYLENE-NON-CONJUGATED DIENE RUBBER (EPDM), IN PRIMARY FORMS, OTHER THAN LATEX	0	0			
4002709200	ETHYLENE-PROPYLENE-NON-CONJUGATED DIENE RUBBER (EPDM), IN PLATES, SHEETS OR STRIP	0	0			
4002800000	MIXTURES OF ANY PRODUCT OF HEADING 40.01 WITH ANY PRODUCT OF THIS HEADING, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP	0	0			
4002910000	LATEX OF OTHER SYNTHETIC RUBBER AND FACTICE DERIVED FROM OILS (FOR EXAMPLE, ACRYLONITRILE-ISOPRENE RUBBER (NIR))	0	0			
4002991010	LATEX OF FACTICE DERIVED FROM OILS	0	0			
4002991090	OTHER SYNTHETIC RUBBER AND FACTICE DERIVED FROM OILS, IN PRIMARY FORMS, OTHER THAN LATEX	0	0			
4002992000	OTHER SYNTHETIC RUBBER AND FACTICE DERIVED FROM OILS, IN PLATES, SHEETS OR STRIP	0	0			
4003000000	RECLAIMED RUBBER IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP.	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4004000000	WASTE, PARINGS AND SCRAP OF RUBBER (OTHER THAN HARD RUBBER) AND POWDERS AND GRANULES OBTAINED THEREFROM	9	10			
4005100000	COMPOUNDED RUBBER, UNVULCANISED, COMPOUNDED WITH CARBON BLACK OR SILICA	0	0			
4005200010	SOLUTIONS; DISPERSIONS OTHER THAN THOSE OF SUBHEADING 4005.10.00, AMMONIACAL, FOR SEALING CONTAINERS	9	10			
4005200090	OTHER SOLUTIONS; DISPERSIONS OTHER THAN THOSE OF SUBHEADING 4005.10.00 AND AMMONIACAL, FOR SEALING CONTAINERS	9	10			
4005911000	CHEWING GUM BASE, IN PLATES, SHEETS AND STRIP, OF COMPOUNDED RUBBER, UNVULCANISED	0	0			
4005919000	OTHER PLATES, SHEETS AND STRIP OF COMPOUNDED RUBBER, UNVULCANISED, OTHER THAN CHEWING GUM BASE	9	10			
4005991000	OTHER CHEWING GUM BASE, OTHER THAN IN PLATES, SHEETS AND STRIP, OF COMPOUNDED RUBBER, UNVULCANISED	9	0			
4005999000	OTHER COMPOUNDED RUBBER, UNVULCANISED, OTHER THAN CHEWING GUM BASE, OTHER THAN IN PLATES, SHEETS AND STRIP	9	5			
4006100000	“CAMEL-BACK” STRIPS FOR RETREADING RUBBER TYRES, OF UNVULCANISED RUBBER	9	10			
4006900000	OTHER FORMS (FOR EXAMPLE, RODS AND TUBES) AND ARTICLES (FOR EXAMPLE, DISCS AND RINGS), OF UNVULCANISED RUBBER, OTHER THAN PROFILE SHAPES	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4007000000	RUBBER THREAD AND CORD VULCANISED	0	0			
4008111000	PLATES, SHEETS AND STRIP OF VULCANISED CELLULAR RUBBER OTHER THAN HARD RUBBER, NOT COMBINED WITH OTHER MATERIALS	9	10			
4008112000	PLATES, SHEETS AND STRIP OF VULCANISED CELLULAR RUBBER OTHER THAN HARD RUBBER, COMBINED WITH OTHER MATERIALS	9	10			
4008190000	RODS AND PROFILE SHAPES OF VULCANISED CELLULAR RUBBER OTHER THAN HARD RUBBER	9	10			
4008211000	PLATES, SHEETS AND STRIP OF VULCANISED NON-CELLULAR RUBBER OTHER THAN HARD RUBBER, NOT COMBINED WITH OTHER MATERIALS	9	10			
4008212100	PRINTERS' BLANKETS OF NON-CELLULAR RUBBER, COMBINED WITH OTHER MATERIALS	0	0			
4008212900	OTHER PLATES, SHEETS AND STRIP OF NON-CELLULAR RUBBER, COMBINED WITH OTHER MATERIALS, OTHER THAN PRINTERS' BLANKETS	9	10			
4008290000	RODS AND PROFILE SHAPES OF VULCANISED NON-CELLULAR RUBBER OTHER THAN HARD RUBBER	9	5			
4009110000	TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, NOT REINFORCED OR OTHERWISE COMBINED WITH OTHER MATERIALS, WITHOUT FITTINGS	9	10			
4009120000	TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, NOT REINFORCED OR OTHERWISE COMBINED WITH OTHER MATERIALS, WITH FITTINGS	9	10			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4009210000	TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, REINFORCED OR OTHERWISE COMBINED ONLY WITH METAL, WITHOUT FITTINGS	9	10			
4009220000	TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, REINFORCED OR OTHERWISE COMBINED ONLY WITH METAL, WITH FITTINGS	9	10			
4009310000	TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, REINFORCED OR OTHERWISE COMBINED ONLY WITH TEXTILE MATERIALS, WITHOUT FITTINGS	9	10			
4009320000	TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, REINFORCED OR OTHERWISE COMBINED ONLY WITH TEXTILE MATERIALS, WITH FITTINGS	9	10			
4009410000	TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, REINFORCED OR OTHERWISE COMBINED WITH OTHER MATERIALS, WITHOUT FITTINGS	9	10			
4009420000	TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, REINFORCED OR OTHERWISE COMBINED WITH OTHER MATERIALS, WITH FITTINGS	9	10			
4010110000	CONVEYOR BELTS OR BELTING, OF VULCANISED RUBBER, REINFORCED ONLY WITH METAL	0	0			
4010120000	CONVEYOR BELTS OR BELTING, OF VULCANISED RUBBER, REINFORCED ONLY WITH TEXTILE MATERIALS	0	0			
4010191000	CONVEYOR BELTS OR BELTING, OF VULCANISED RUBBER, REINFORCED ONLY WITH PLASTICS	0	0			
4010199000	OTHER CONVEYOR BELTS OR BELTING, OF VULCANISED RUBBER	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4010310000	ENDLESS TRANSMISSION BELTS OF TRAPEZOIDAL CROSS-SECTION (V-BELTS), V-RIBBED, OF AN OUTSIDE CIRCUMFERENCE EXCEEDING 60 CM BUT NOT EXCEEDING 180 CM	0	0			
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	0	0			
4010330000	ENDLESS TRANSMISSION BELTS OF TRAPEZOIDAL CROSS-SECTION (V-BELTS), V-RIBBED, OF AN OUTSIDE CIRCUMFERENCE EXCEEDING 180 CM BUT NOT EXCEEDING 240 CM	0	0			
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	0	0			
4010350000	ENDLESS SYNCHRONOUS BELTS, OF AN OUTSIDE CIRCUMFERENCE EXCEEDING 60 CM BUT NOT EXCEEDING 150 CM	0	0			
4010360000	ENDLESS SYNCHRONOUS BELTS, OF AN OUTSIDE CIRCUMFERENCE EXCEEDING 150 CM BUT NOT EXCEEDING 198 CM	0	0			
4010390000	OTHER TRANSMISSION BELTS OR BELTING	0	0			
4011101000	RADIAL OF THE KIND USED ON MOTOR CARS (INCLUDING STATION WAGONS AND RACING CARS)	0	0			
4011109000	OTHER OF THE KIND USED ON MOTOR CARS (INCLUDING STATION WAGONS AND RACING CARS)	0	0			
4011201000	RADIAL OF THE KIND USED ON BUSES OR LORRIES	0	0			
4011209000	NEW PNEUMATIC TYRES, OF RUBBER, OF A KIND USED ON BUSES OR LORRIES	0	0			
4011300000	NEW PNEUMATIC TYRES, OF RUBBER, OF A KIND USED ON AIRCRAFT	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4011400000	NEW PNEUMATIC TYRES, OF RUBBER, OF A KIND USED ON MOTORCYCLES	0	0			
4011500000	NEW PNEUMATIC TYRES, OF RUBBER, OF A KIND USED ON BICYCLES	0	0			
4011610000	NEW PNEUMATIC TYRES, OF RUBBER, HAVING A “HERRING-BONE” OR SIMILAR TREAD, OF A KIND USED ON AGRICULTURAL OR FORESTRY VEHICLES AND MACHINES	0	0			
4011620000	NEW PNEUMATIC TYRES, OF RUBBER, HAVING A “HERRING-BONE” OR SIMILAR TREAD, OF A KIND USED ON CONSTRUCTION OR INDUSTRIAL HANDLING VEHICLES AND MACHINES AND HAVING A RIM SIZE NOT EXCEEDING 61 CM	0	0			
4011630000	NEW PNEUMATIC TYRES, OF RUBBER, HAVING A “HERRING-BONE” OR SIMILAR TREAD, OF A KIND USED ON CONSTRUCTION OR INDUSTRIAL HANDLING VEHICLES AND MACHINES AND HAVING A RIM SIZE EXCEEDING 61 CM	0	0			
4011690000	OTHER NEW PNEUMATIC TYRES, OF RUBBER, HAVING A “HERRING-BONE” OR SIMILAR TREAD	0	0			
4011920000	OTHER NEW PNEUMATIC TYRES, OF RUBBER, OF A KIND USED ON AGRICULTURAL OR FORESTRY VEHICLES AND MACHINES	0	0			
4011930000	OTHER NEW PNEUMATIC TYRES, OF RUBBER, OF A KIND USED ON CONSTRUCTION OR INDUSTRIAL HANDLING VEHICLES AND MACHINES AND HAVING A RIM SIZE NOT EXCEEDING 61 CM	0	0			
4011940000	OTHER NEW PNEUMATIC TYRES, OF RUBBER, OF A KIND USED ON CONSTRUCTION OR INDUSTRIAL HANDLING VEHICLES AND MACHINES AND HAVING A RIM SIZE EXCEEDING 61 CM	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4011990000	OTHER NEW PNEUMATIC TYRES, OF RUBBER	0	0			
4012110000	RETREADED PNEUMATIC TYRES, OF A KIND USED ON MOTOR CARS (INCLUDING STATION WAGONS AND RACING CARS)	0	0			
4012120000	RETREADED PNEUMATIC TYRES, OF A KIND USED ON BUSES OR LORRIES	0	0			
4012130000	RETREADED PNEUMATIC TYRES, OF A KIND USED ON AIRCRAFT	0	0			
4012190000	OTHER RETREADED PNEUMATIC TYRES, OF	0	0			
4012200000	USED PNEUMATIC TYRES	0	0			
4012901000	TYRE FLAPS	0	0			
4012902000	SOLID TYRES	0	0			
4012903000	CUSHION TYRES	0	0			
4012904100	TYRE TREADS, FOR RETREADING	0	0			
4012904900	OTHER TYRE TREADS	0	0			
4013100000	INNER TUBES, OF RUBBER, OF A KIND USED ON MOTOR CARS (INCLUDING STATION WAGONS AND RACING CARS), BUSES OR LORRIES	0	0			
4013200000	INNER TUBES, OF RUBBER, OF A KIND USED ON BICYCLES	0	0			
4013900000	OTHER INNER TUBES OF RUBBER (FOR EXAMPLE, FOR MOTORCYCLES)	0	0			
4014100000	SHEATH CONTRACEPTIVES OF VULCANISED RUBBER OTHER THAN HARD RUBBER	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4014900000	OTHER HYGIENIC OR PHARMACEUTICAL ARTICLES (INCLUDING TEATS), OF VULCANISED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT FITTINGS OF HARD RUBBER, OTHER THAN SHEATH CONTRACEPTIVES	9	10			
4015110000	SURGICAL GLOVES OF VULCANISED RUBBER OTHER THAN HARD RUBBER	9	10			
4015191000	RADIATION-ABSORBING GLOVES OF VULCANISED RUBBER OTHER THAN HARD RUBBER	9	0			
4015199000	OTHER GLOVES OF VULCANISED RUBBER OTHER THAN HARD RUBBER, OTHER THAN SURGICAL OR RADIATION-ABSORBING	9	10			
4015901000	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES OF VULCANISED RUBBER OTHER THAN HARD RUBBER, RADIATION-ABSORBING	9	0			
4015902000	DIVING SUITS OF VULCANISED RUBBER OTHER THAN HARD RUBBER	9	0			
4015909000	OTHER ARTICLES OF APPAREL AND CLOTHING ACCESSORIES OF VULCANISED RUBBER OTHER THAN HARD RUBBER (FOR EXAMPLE, GIRDLES)	9	10			
4016100000	OTHER ARTICLES OF VULCANISED CELLULAR RUBBER OTHER THAN HARD RUBBER	9	10			
4016910000	FLOOR COVERINGS AND MATS OF VULCANISED RUBBER OTHER THAN HARD RUBBER	9	10			
4016920000	ERASERS OF VULCANISED RUBBER OTHER THAN HARD RUBBER	9	5			
4016930000	GASKETS, WASHERS AND OTHER SEALS OF VULCANISED RUBBER OTHER THAN HARD RUBBER	9	10			
4016940000	BOAT AND DOCK FENDERS, WHETHER OR NOT INFLATABLE, OF VULCANISED RUBBER OTHER THAN HARD RUBBER	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4016951000	INFLATABLE TANKS, WHETHER OR NOT COLLAPSIBLE (CONTAINERS), OF VULCANISED RUBBER OTHER THAN HARD RUBBER	9	0			
4016952000	BAGS FOR MACHINES FOR VULCANIZING AND RETREADING TYRES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER	9	0			
4016959000	OTHER INFLATABLE ARTICLES (FOR EXAMPLE, CUSHIONS) OF VULCANISED RUBBER OTHER THAN HARD RUBBER	9	10			
4016991000	OTHER ARTICLES FOR TECHNICAL USE, OF VULCANISED RUBBER OTHER THAN HARD RUBBER	9	10			
4016992100	DUSTGUARDS FOR AXLE SHAFTS	0	0			
4016992900	OTHER PARTS AND ACCESSORIES FOR THE TRANSPORT EQUIPMENT OF SECTION XVII NOT ELSEWHERE SPECIFIED OR INCLUDED	0	0			
4016993000	CORKS AND STOPPERS OF VULCANISED RUBBER OTHER THAN HARD RUBBER	9	10			
4016994000	PATCHES FOR REPAIRING INNER TUBES AND TYRES OF VULCANISED RUBBER OTHER THAN HARD RUBBER	9	10			
4016996000	PRINTERS' BLANKETS OF VULCANISED RUBBER OTHER THAN HARD RUBBER	9	0			
4016999000	OTHER ARTICLES OF VULCANISED RUBBER OTHER THAN HARD RUBBER (FOR EXAMPLE, LETTERS, NUMBERS AND THE LIKE FOR STAMPS)	9	10			
4017000000	HARD RUBBER (FOR EXAMPLE, EBONITE) IN ALL FORMS, INCLUDING WASTE AND SCRAP; ARTICLES OF HARD RUBBER	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4101200000	WHOLE HIDES AND SKINS, OF A WEIGHT PER SKIN NOT EXCEEDING 8 KG WHEN SIMPLY DRIED, 10 KG WHEN DRY-SALTED, OR 16 KG WHEN FRESH, WET- SALTED OR OTHERWISE PRESERVED	9	0			
4101500000	WHOLE HIDES AND SKINS, OF A WEIGHT EXCEEDING 16 KG	9	0			
4101900000	OTHER, INCLUDING BUTTS, BENDS AND BELLIES	9	0			
4102100000	RAW SKINS OF SHEEP OR LAMBS, WITH WOOL ON	9	0			
4102210000	RAW SKINS OF SHEEP OR LAMBS, PICKLED	0	0			
4102290000	OTHER RAW SKINS OF SHEEP OR LAMBS (FRESH, OR SALTED, DRIED, LIMED, OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), OTHER THAN THOSE EXCLUDED BY NOTE 1 C) TO THIS CHAPTER	0	0			
4103200000	RAW HIDES AND SKINS OF REPTILES (FRESH, OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), OTHER THAN THOSE EXCLUDED BY NOTE 1 C) TO THIS CHAPTER	9	0			
4103300000	RAW HIDES AND SKINS OF SWINE (FRESH, OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), OTHER THAN THOSE EXCLUDED BY NOTE 1 C) TO THIS CHAPTER	9	5			
4103900000	OTHER RAW HIDES AND SKINS (FRESH, OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), OTHER THAN THOSE EXCLUDED BY NOTE 1 C) TO THIS CHAPTER	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4104110000	HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, IN THE WET STATE (INCLUDING WET-BLUE), FULL GRAINS, UNSPLIT; GRAIN SPLITS	9	0			
4104190000	OTHER HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, IN THE WET STATE (INCLUDING WET-BLUE)	9	0			
4104410000	HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, IN THE DRY STATE (CRUST), FULL GRAINS, UNSPLIT; GRAIN SPLITS	9	5			
4104490000	OTHER HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, IN THE DRY STATE (CRUST)	9	5			
4105100000	SKINS OF SHEEP OR LAMBS, IN THE WET STATE (INCLUDING WET-BLUE)	9	0			
4105300000	SKINS OF SHEEP OR LAMBS, IN THE DRY STATE (CRUST)	9	5			
4106210000	HIDES AND SKINS OF GOATS OR KIDS, IN THE WET STATE (INCLUDING WET-BLUE)	9	0			
4106220000	HIDES AND SKINS OF GOATS OR KIDS, IN THE DRY STATE (CRUST)	9	5			
4106310000	HIDES AND SKINS OF SWINE, IN THE WET STATE (INCLUDING WET-BLUE)	0	0			
4106320000	HIDES AND SKINS OF SWINE, IN THE DRY STATE (CRUST)	0	0			
4106400000	HIDES AND SKINS OF REPTILES	9	0			
4106910000	OTHER HIDES AND SKINS, IN THE WET STATE (INCLUDING WET-BLUE)	0	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4106920000	OTHER HIDES AND SKINS, IN THE DRY STATE (CRUST)	0	0			
4107110000	WHOLE HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, DEHAIRÉD, FULL GRAINS, UNSPLIT	9	10			
4107120000	WHOLE HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, DEHAIRÉD, GRAIN SPLITS	9	10			
4107190000	OTHER WHOLE HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, DEHAIRÉD	9	10			
4107910000	OTHER HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, DEHAIRÉD, INCLUDING PARTS, FULL GRAINS, UNSPLIT	9	10			
4107920000	OTHER HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, DEHAIRÉD, INCLUDING PARTS, GRAIN SPLITS	9	10			
4107990000	OTHER HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, DEHAIRÉD, INCLUDING PARTS	9	10			
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 4114	9	5			
4113100000	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF GOATS OR KIDS, WITHOUT HAIR ON	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4113200000	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF SWINE, WITHOUT HAIR ON	9	0			
4113300000	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF REPTILES, WITHOUT HAIR ON	9	5			
4113900000	OTHER LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, WITHOUT WOOL OR HAIR ON	9	5			
4114100000	CHAMOIS (INCLUDING COMBINATION CHAMOIS) LEATHER	9	10			
4114200000	PATENT LEATHER AND PATENT LAMINATED LEATHER; METALLISED LEATHER	9	10			
4115100000	COMPOSITION LEATHER WITH A BASIS OF LEATHER OR LEATHER FIBRE, IN SLABS, SHEETS OR STRIP, WHETHER OR NOT IN ROLLS	9	5			
4115200000	PARINGS AND OTHER WASTE OF LEATHER OR OF COMPOSITION LEATHER, NOT SUITABLE FOR THE MANUFACTURE OF LEATHER ARTICLES; LEATHER DUST, POWDER AND FLOUR	9	5			
4201000000	SADDLERY AND HARNESS FOR ANY ANIMAL (INCLUDING TRACES, LEADS, KNEE-PADS, MUZZLES, SADDLE CLOTHS, SADDLE BAGS, DOG COATS AND THE LIKE), OF ANY MATERIAL	0	0			
4202111000	TRUNKS, SUITCASES AND VANITY CASES, WITH OUTER SURFACE OF LEATHER, OF COMPOSITION LEATHER OR OF PATENT LEATHER	9	10			
4202119000	EXECUTIVE-CASES, BRIEF-CASES, SCHOOL SATCHELS AND SIMILAR CONTAINERS, WITH OUTER SURFACE OF LEATHER, OF COMPOSITION LEATHER OR OF PATENT LEATHER	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4202121000	TRUNKS, SUITCASES AND VANITY CASES, WITH OUTER SURFACE OF PLASTICS OR OF TEXTILE MATERIALS	9	10			
4202129000	EXECUTIVE-CASES, BRIEF-CASES, SCHOOL SATCHELS AND SIMILAR CONTAINERS, WITH OUTER SURFACE OF PLASTICS OR OF TEXTILE MATERIALS	9	10			
4202190000	OTHER TRUNKS, SUITCASES, VANITY CASES, EXECUTIVE-CASES, BRIEFCASES, SCHOOL SATCHELS AND SIMILAR CONTAINERS	9	10			
4202210000	HANDBAGS, WHETHER OR NOT WITH SHOULDER STRAP, INCLUDING THOSE WITHOUT HANDLE, WITH OUTER SURFACE OF LEATHER, OF COMPOSITION LEATHER OR OF PATENT LEATHER	9	10			
4202220000	HANDBAGS, WHETHER OR NOT WITH SHOULDER STRAP, INCLUDING THOSE WITHOUT HANDLE, WITH OUTER SURFACE OF PLASTICS OR OF TEXTILE MATERIALS	9	10			
4202290000	OTHER HANDBAGS, WHETHER OR NOT WITH SHOULDER STRAP, INCLUDING THOSE WITHOUT HANDLE	9	10			
4202310000	ARTICLES OF A KIND NORMALLY CARRIED IN THE POCKET OR IN THE HANDBAG, WITH OUTER SURFACE OF LEATHER, OF COMPOSITION LEATHER OR OF PATENT LEATHER	9	10			
4202320000	ARTICLES OF A KIND NORMALLY CARRIED IN THE POCKET OR IN THE HANDBAG, WITH OUTER SURFACE OF PLASTICS OR OF TEXTILE MATERIALS	9	10			
4202390000	OTHER ARTICLES OF A KIND NORMALLY CARRIED IN THE POCKET OR IN THE HANDBAG	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4202911000	TRAVELLING-BAGS AND RUCKSACKS, WITH OUTER SURFACE OF LEATHER, OF COMPOSITION LEATHER OR OF PATENT LEATHER	9	10			
4202919000	OTHER CASES, BAGS AND SIMILAR CONTAINERS, WITH OUTER SURFACE OF LEATHER, OF COMPOSITION LEATHER OR OF PATENT LEATHER	9	10			
4202920000	OTHER CASES, BAGS AND SIMILAR CONTAINERS, WITH OUTER SURFACE OF PLASTICS OR OF TEXTILE MATERIALS	9	10			
4202991000	TRAVELLING-BAGS AND RUCKSACKS, OTHER THAN WITH OUTER SURFACE OF LEATHER, OF COMPOSITION LEATHER OR OF PATENT LEATHER	9	10			
4202999000	OTHER CASES, BAGS AND SIMILAR CONTAINERS	9	10			
4203100000	ARTICLES OF APPAREL OF LEATHER OR OF COMPOSITION LEATHER	9	7			
4203210000	GLOVES, MITTENS AND MITTS SPECIALLY DESIGNED FOR USE IN SPORTS, OF LEATHER OR OF COMPOSITION LEATHER	9	10			
4203290000	OTHER GLOVES, MITTENS AND MITTS OF LEATHER OR OF COMPOSITION LEATHER	9	10			
4203300000	BELTS AND BANDOLIERS, OF LEATHER OR OF COMPOSITION LEATHER	9	7			
4203400000	OTHER CLOTHING ACCESSORIES OF LEATHER OR OF COMPOSITION LEATHER	9	10			
4205001000	TRANSMISSION BELTS OR BELTING OF LEATHER OR OF COMPOSITION LEATHER	0	0			
4205009010	ARTICLES FOR TECHNICAL USES OF LEATHER OR OF COMPOSITION LEATHER	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4205009090	OTHER ARTICLES OF LEATHER OR OF COMPOSITION LEATHER	9	10			
4206001000	CATGUT	9	0			
4206002000	SAUSAGE CASINGS	9	0			
4206009000	OTHER ARTICLES OF GUT (OTHER THAN SILKWORM GUT), OF GOLDBEATER'S SKIN, OF BLADDERS OR OF TENDONS	9	0			
4301100000	RAW FURSKINS OF MINK, WHOLE, WITH OR WITHOUT HEAD, TAIL OR PAWS	9	0			
4301300000	RAW FURSKINS OF ASTRAKHAN, BROADTAIL, CARACUL, PERSIAN AND SIMILAR LAMB, INDIAN, CHINESE, MONGOLIAN OR TIBETAN LAMB, WHOLE, WITH OR WITHOUT HEAD, TAIL OR PAWS	9	0			
4301600000	RAW FURSKINS OF FOX, WHOLE, WITH OR WITHOUT HEAD, TAIL OR PAWS	9	0			
4301800000	OTHER FURSKINS, WHOLE, WITH OR WITHOUT HEAD, TAIL OR PAWS, OTHER THAN RAW HIDES AND SKINS OF HEADING 41.01, 41.02 OR 41.03	9	0			
4301900000	HEADS, TAILS, FEET AND PIECES OR CUTTINGS OF FURSKINS SUITABLE FOR USE IN FURRIERY, RAW	9	0			
4302110000	FURSKINS OF MINK, WHOLE, WITH OR WITHOUT HEAD, TAIL OR PAWS, NOT ASSEMBLED	9	0			
4302190000	FURSKINS OTHER THAN OF MINK, WHOLE, WITH OR WITHOUT HEAD, TAIL OR PAWS, NOT ASSEMBLED	9	0			
4302200000	HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS, TANNED OR DRESSED, NOT ASSEMBLED	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4302300000	WHOLE SKINS AND PIECES OR CUTTINGS THEREOF, TANNED OR DRESSED, ASSEMBLED, OTHER THAN THOSE OF HEADING 43.03	9	0			
4303101000	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES OF FUR ALPACA	9	10			
4303109000	OTHER ARTICLES OF APPAREL AND CLOTHING ACCESSORIES OF FURSKIN	9	10			
4303901000	ARTICLES OF FURSKIN, OF ALPACA	9	10			
4303909000	OTHER ARTICLES OF FURSKIN	9	10			
4304000000	ARTIFICIAL FUR AND ARTICLES THEREOF	9	10			
4401100000	FUEL WOOD	9	0			
4401210000	WOOD IN CHIPS OR PARTICLES, CONIFEROUS	9	0			
4401220000	WOOD IN CHIPS OR PARTICLES, NON-CONIFEROUS	9	0			
4401300000	SAWDUST AND WOOD WASTE AND SCRAP, WHETHER OR NOT AGGLOMERATED IN LOGS, BRIQUETTES, PELLETS OR SIMILAR FORMS	9	0			
4402100000	WOOD CHARCOAL WHETHER OR NOT AGGLOMERATED, OF BAMBOO	0	0			
4402900000	OTHER WOOD CHARCOAL (INCLUDING SHELL OR NUT CHARCOAL), WHETHER OR NOT AGGLOMERATED	0	0			
4403100000	WOOD IN THE ROUGH OF CONIFEROUS, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARED, TREATED WITH PAINT, STAINS, CREOSOTE OR OTHER PRESERVATIVES	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4403200000	OTHER CONIFEROUS WOOD IN THE ROUGH, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARED, EXCLUDING THAT TREATED WITH PAINT, STAINS, CREOSOTE OR OTHER PRESERVATIVES	9	5			
4403410000	TROPICAL WOOD: DARK RED MERANTI, LIGHT RED MERANTI AND MERANTI BAKAU, IN THE ROUGH, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARED	9	5			
4403490000	OTHER TROPICAL WOODS SPECIFIED IN SUBHEADING 1 TO THIS CHAPTER, IN THE ROUGH, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARED	9	5			
4403910000	OAK (QUERCUS SPP.) WOOD IN THE ROUGH, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARED	9	5			
4403920000	BEECH (FAGUS SPP.) WOOD IN THE ROUGH, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARED	9	5			
4403990000	OTHER WOOD IN THE ROUGH, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARED	9	5			
4404100000	HOOPWOOD; SPLIT POLES; PILES; PICKETS AND STAKES OF WOOD, POINTED BUT NOT SAWN LENGTHWISE; WOODEN STICKS, ROUGHLY TRIMMED BUT NOT TURNED, BENT OR OTHERWISE WORKED, SUITABLE FOR THE MANUFACTURE OF WALKING-STICKS, UMBRELLAS, TOOL HANDLES OR THE LIKE; CHIPWOOD AND THE LIKE; CONIFEROUS	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4404200000	HOOPWOOD; SPLIT POLES; PILES; PICKETS AND STAKES OF WOOD, POINTED BUT NOT SAWN LENGTHWISE; WOODEN STICKS, ROUGHLY TRIMMED BUT NOT TURNED, BENT OR OTHERWISE WORKED, SUITABLE FOR THE MANUFACTURE OF WALKING-STICKS, UMBRELLAS, TOOL HANDLES OR THE LIKE; CHIPWOOD AND THE LIKE; NON-CONIFEROUS	9	5			
4405000000	WOOD WOOL; WOOD FLOUR	9	10			
4406100000	RAILWAY OR TRAMWAY SLEEPERS (CROSS-TIES) OF WOOD, NOT IMPREGNATED	0	0			
4406900000	RAILWAY OR TRAMWAY SLEEPERS (CROSS-TIES) OF WOOD, IMPREGNATED	0	0			
4407101000	SMALL BOARDS FOR THE MANUFACTURE OF PENCILS	0	0			
4407109000	OTHER WOOD, SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, CONIFEROUS, OF A THICKNESS EXCEEDING 6 MM, OTHER THAN SMALL BOARDS FOR THE MANUFACTURE OF PENCILS	9	5			
4407210000	MAHOGANY (SWIETENIA SPP.) WOOD, SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM	9	5			
4407220000	VIROLA, IMBUIA AND Balsa WOOD, SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM	9	5			
4407250000	DARK RED MERANTI, LIGHT RED MERANTI AND MERANTI BAKAU WOOD, SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM	9	5			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4407260000	WHITE LAUAN, WHITE MERANTI, WHITE SERAYA, YELLOW MERANTI AND ALAN WOOD, SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM	9	5			
4407270000	SAPELLI WOOD, SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM	9	5			
4407280000	IROKO WOOD, SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM	9	5			
4407290000	OTHER TROPICAL WOOD SPECIFIED IN SUBHEADING NOTE 1 TO THIS CHAPTER, SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM	9	5			
4407910000	WOOD OF HOLM, CORK AND OTHER OAKS (QUERCUS SPP.), SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM	9	5			
4407920000	BEECH (FAGUS SPP.) WOOD, SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM	9	5			
4407930000	MAPLE (ACER SPP.) WOOD, SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM	9	5			
4407940000	CHERRY (PRUNUS SPP.) WOOD, SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4407950000	ASH (FRAXINUS SPP.) WOOD, SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM	9	5			
4407990000	OTHER WOOD, SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM	9	5			
4408101000	SMALL BOARDS FOR THE MANUFACTURE OF PENCILS, CONIFEROUS, OF A THICKNESS NOT EXCEEDING 6 MM:	0	0			
4408109000	OTHER SHEETS FOR VENEERING, FOR PLYWOOD OR FOR OTHER SIMILAR LAMINATED WOOD AND OTHER WOOD, SAWN LENGTHWISE, SLICED OR PEELED, CONIFEROUS, OF A THICKNESS NOT EXCEEDING 6 MM, OTHER THAN SMALL BOARDS FOR THE MANUFACTURE OF PENCILS	9	5			
4408310000	SHEETS FOR VENEERING OR FOR PLYWOOD (WHETHER OR NOT SPLICED) OF DARK RED MERANTI, LIGHT RED MERANTI AND MERANTI BAKAU, SAWN LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR FINGER-JOINTED, OF A THICKNESS NOT EXCEEDING 6 MM, OF TROPICAL WOOD	9	0			
4408390000	SHEETS FOR VENEERING OR FOR PLYWOOD (WHETHER OR NOT SPLICED) AND OTHER WOOD SAWN LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR FINGER-JOINTED, OF A THICKNESS NOT EXCEEDING 6 MM, OF TROPICAL WOOD	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4408900000	OTHER SHEETS FOR VENEERING, FOR PLYWOOD OR FOR OTHER SIMILAR LAMINATED WOOD AND OTHER WOOD, SAWN LENGTHWISE, SLICED OR PEELED, OF A THICKNESS NOT EXCEEDING 6 MM, OTHER THAN CONIFEROUS WOOD AND THE TROPICAL WOODS CITED IN SUBHEADING NOTE 1 TO THIS CHAPTER	9	0			
4409101000	STRIPS AND FRIEZES FOR PARQUET FLOORING, NOT ASSEMBLED, CONIFEROUS	0	0			
4409102000	CONIFEROUS WOOD CONTINUOUSLY SHAPED ALONG ANY OF ITS EDGES OR FACES, WHETHER OR NOT PLANED, SANDED OR FINGER- JOINTED, MOULDED	0	0			
4409109000	OTHER CONIFEROUS WOOD CONTINUOUSLY SHAPED ALONG ANY OF ITS EDGES OR FACES, WHETHER OR NOT PLANED, SANDED OR FINGER- JOINTED, OTHER THAN STRIPS AND FRIEZES FOR PARQUET FLOORING, NOT ASSEMBLED AND MOULDED (BEADED) WOOD	9	7			
4409210000	BAMBOO WOOD (INCLUDING STRIPS AND FRIEZES FOR PARQUET FLOORING, NOT ASSEMBLED) CONTINUOUSLY SHAPED (TONGUED, GROOVED, REBATED, CHAMFERED, V-JOINTED, BEADED, MOULDED, ROUNDED OR THE LIKE) ALONG ANY OF ITS EDGES OR FACES, WHETHER OR NOT PLANED, SANDED OR END-JOINTED	0	0			
4409291000	STRIPS AND FRIEZES FOR PARQUET FLOORING, NOT ASSEMBLED, NON-CONIFEROUS	0	0			
4409292000	MOULDED (BEADED) WOOD, NON-CONIFEROUS	0	0			
4409299000	OTHER WOOD CONTINUOUSLY SHAPED (TONGUED, GROOVED, REBATED, CHAMFERED, V-JOINTED, BEADED, MOULDED, ROUNDED OR THE LIKE) ALONG ANY OF ITS EDGES OR FACES, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4410110000	PARTICLE BOARD, OF WOOD	9	10			
4410120000	ORIENTED STRAND BOARD (OSB), OF WOOD	9	10			
4410190000	SIMILAR BOARD (FOR EXAMPLE, WAFERBOARD) OF WOOD, WHETHER OR NOT AGGLOMERATED WITH RESINS OR OTHER ORGANIC BINDING	9	10			
4410900000	OTHER PARTICLE BOARD, ORIENTED STRAND BOARD (OSB) AND SIMILAR BOARD (FOR EXAMPLE, WAFERBOARD) OF OTHER LIGNEOUS MATERIALS, WHETHER OR NOT AGGLOMERATED WITH RESINS OR OTHER ORGANIC BINDING, OTHER THAN WOOD.	9	10			
4411120000	MEDIUM DENSITY FIBREBOARD (MDF), OF A THICKNESS NOT EXCEEDING 5 MM.	9	10			
4411130000	MEDIUM DENSITY FIBREBOARD (MDF), OF A THICKNESS EXCEEDING 5 MM BUT NOT EXCEEDING 9 MM	9	10			
4411140000	MEDIUM DENSITY FIBREBOARD (MDF), OF A THICKNESS EXCEEDING 9 MM	9	10			
4411920000	FIBREBOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT BONDED WITH RESINS OR OTHER ORGANIC SUBSTANCES, OF A DENSITY EXCEEDING 0,8 G/CM <sup>3</sup>	9	10			
4411930000	FIBREBOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT BONDED WITH RESINS OR OTHER ORGANIC SUBSTANCES, OF A DENSITY EXCEEDING 0,5 G/CM <sup>3</sup> BUT NOT EXCEEDING 0,8 G/CM <sup>3</sup>	9	10			
4411940000	FIBREBOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT BONDED WITH RESINS OR OTHER ORGANIC SUBSTANCES, OF A DENSITY NOT EXCEEDING 0,5 G/CM <sup>3</sup>	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4412100000	PLYWOOD, VENEERED PANELS AND SIMILAR LAMINATED WOOD, OF BAMBOO	9	10			
4412310000	PLYWOOD CONSISTING SOLELY OF SHEETS OF WOOD (OTHER THAN BAMBOO), EACH PLY NOT EXCEEDING 6 MM THICKNESS, WITH AT LEAST ONE OUTER PLY OF TROPICAL WOOD SPECIFIED IN SUBHEADING NOTE 1 TO THIS CHAPTER	9	10			
4412320000	PLYWOOD CONSISTING SOLELY OF SHEETS OF WOOD (OTHER THAN BAMBOO), EACH PLY NOT EXCEEDING 6 MM THICKNESS, WITH AT LEAST ONE OUTER PLY OF NON-CONIFEROUS WOOD	9	10			
4412390000	OTHER PLYWOOD CONSISTING SOLELY OF SHEETS OF WOOD, EACH PLY NOT EXCEEDING 6 MM THICKNESS	9	10			
4412940000	OTHER PLYWOOD, VENEERED PANELS AND SIMILAR LAMINATED WOOD, OF BLOCKBOARD, LAMINBOARD AND BATTENBOARD	9	10			
4412990000	OTHER PLYWOOD, VENEERED PANELS AND SIMILAR LAMINATED WOOD	9	10			
4413000000	DENSIFIED WOOD, IN BLOCKS, BOARDS, PLATES OR PROFILE SHAPES.	9	10			
4414000000	WOODEN FRAMES FOR PAINTINGS, PHOTOGRAPHS, MIRRORS OR SIMILAR OBJECTS	9	10			
4415100000	PACKING CASES, BOXES, CRATES, DRUMS AND SIMILAR PACKINGS, OF WOOD; CABLE-DRUMS OF WOOD	9	10			
4415200000	PALLETS, BOX PALLETS AND OTHER LOAD BOARDS; PALLET COLLARS, OF WOOD	9	10			
4416000000	CASKS, BARRELS, VATS, TUBS AND OTHER COOPERS PRODUCTS AND PARTS THEREOF, OF WOOD, INCLUDING STAVES	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4417001000	TOOLS OF WOOD	0	0			
4417009000	BROOM OR BRUSH BODIES AND HANDLES, OF WOOD	0	0			
4418100000	WINDOWS, FRENCH-WINDOWS AND THEIR FRAMES, OF WOOD	0	0			
4418200000	DOORS AND THEIR FRAMES AND THRESHOLDS, OF WOOD	0	0			
4418400000	SHUTTERING FOR CONCRETE CONSTRUCTION WORK, OF WOOD	0	0			
4418500000	SHINGLES AND SHAKES, OF WOOD	9	10			
4418600000	POSTS AND BEAMS	0	0			
4418710000	ASSEMBLED FLOORING PANELS FOR MOSAIC FLOORS	0	0			
4418720000	OTHER ASSEMBLED FLOORING PANELS, MULTILAYER	0	0			
4418790000	OTHER ASSEMBLED FLOORING PANELS	0	0			
4418901000	CELLULAR WOOD PANELS	9	10			
4418909000	OTHER BUILDERS' JOINERY AND CARPENTRY	0	0			
4419000000	TABLEWARE AND KITCHENWARE, OF WOOD	9	10			
4420100000	STATUETTES AND OTHER ORNAMENTS, OF WOOD	9	10			
4420900000	WOOD MARQUETRY AND INLAID WOOD; CASKETS AND CASES FOR JEWELLERY OR CUTLERY, AND SIMILAR ARTICLES, OF WOOD; WOODEN ARTICLES OF FURNITURE NOT FALLING IN CHAPTER 94	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4421100000	CLOTHES HANGERS, OF WOOD	9	10			
4421901000	SPOOLS, COPS, BOBBINS, SEWING THREAD REELS AND SIMILAR ARTICLES OF TURNED WOOD	9	10			
4421902000	TOOTHPICKS, OF WOOD	9	10			
4421903000	SMALL STICKS AND SPOONS FOR CONFECTIONERY AND ICE-CREAM, OF WOOD	0	0			
4421905000	MATCH SPLINTS	0	0			
4421909000	OTHER ARTICLES OF WOOD (FOR EXAMPLE, COFFINS)	9	10			
4501100000	NATURAL CORK, RAW OR SIMPLY PREPARED	0	0			
4501900000	WASTE CORK; CRUSHED, GRANULATED OR GROUND CORK	0	0			
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).	0	0			
4503100000	STOPPERS OF NATURAL CORK	0	0			
4503900000	OTHER ARTICLES OF NATURAL CORK	9	5			
4504100000	BLOCKS, PLATES, SHEETS AND STRIP; TILES OF ANY SHAPE; SOLID CYLINDERS, INCLUDING DISCS, OF AGGLOMERATED CORK	0	0			
4504901000	STOPPERS OF AGGLOMERATED CORK	9	0			
4504902000	GASKETS, WASHERS AND OTHER SEALS OF AGGLOMERATED CORK	9	5			
4504909000	OTHER ARTICLES AGGLOMERATED CORK (FOR EXAMPLE, DISCS)	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4601210000	MATS, MATTING AND SCREENS, OF BAMBOO	9	10			
4601220000	MATS, MATTING AND SCREENS, OF RATTAN	9	10			
4601290000	MATS, MATTING AND SCREENS, OF OTHER VEGETABLE MATERIALS	9	10			
4601920000	PLAITING MATERIALS, PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, OF BAMBOO, OTHER THAN MATS, MATTING AND SCREENS	9	10			
4601930000	PLAITING MATERIALS, PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, OF RATTAN, OTHER THAN MATS, MATTING AND SCREENS	9	10			
4601940000	PLAITING MATERIALS, PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, OF OTHER VEGETABLE MATERIALS, OTHER THAN MATS, MATTING AND SCREENS	9	10			
4601990000	OTHER PLAITING MATERIALS, PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, OTHER THAN MATS, MATTING AND SCREENS	9	10			
4602110000	BASKETWORK, WICKERWORK AND OTHER ARTICLES, MADE DIRECTLY OR TO SHAPE FROM PLAITING MATERIALS OR MADE UP FROM GOODS OF HEADING 46.01, OF BAMBOO	9	10			
4602120000	BASKETWORK, WICKERWORK AND OTHER ARTICLES, MADE DIRECTLY OR TO SHAPE FROM PLAITING MATERIALS OR MADE UP FROM GOODS OF HEADING 46.01, OF RATTAN	9	10			
4602190000	BASKETWORK, WICKERWORK AND OTHER ARTICLES, MADE DIRECTLY OR TO SHAPE FROM PLAITING MATERIALS OR MADE UP FROM GOODS OF HEADING 46.01, OF OTHER VEGETABLE MATERIALS	9	10			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4602900000	OTHER BASKETWORK, WICKERWORK AND OTHER ARTICLES, MADE DIRECTLY OR TO SHAPE FROM PLAINTING MATERIALS OR MADE UP FROM GOODS OF HEADING 46.01, OF NON-VEGETABLE MATERIALS	9	10			
4701000000	MECHANICAL WOOD PULP	9	0			
4702000000	CHEMICAL WOOD PULP, DISSOLVING GRADES	0	0			
4703110000	CHEMICAL WOOD PULP, SODA OR SULPHATE, UNBLEACHED, OF CONIFEROUS WOODS, OTHER THAN DISSOLVING GRADES	9	5			
4703190000	CHEMICAL WOOD PULP, SODA OR SULPHATE, UNBLEACHED, OF NON-CONIFEROUS WOODS	9	0			
4703210000	CHEMICAL WOOD PULP, SODA OR SULPHATE, OF CONIFEROUS WOODS, SEMI-BLEACHED OR BLEACHED, OTHER THAN DISSOLVING GRADES	0	0			
4703290000	CHEMICAL WOOD PULP, SODA OR SULPHATE, SEMI-BLEACHED OR BLEACHED, OF NON-CONIFEROUS WOODS, OTHER THAN DISSOLVING GRADES,	0	0			
4704110000	CHEMICAL WOOD PULP, SULPHITE, UNBLEACHED, OF CONIFEROUS WOODS, OTHER THAN DISSOLVING GRADES	0	0			
4704190000	CHEMICAL WOOD PULP, SULPHITE, UNBLEACHED, OF NON-CONIFEROUS WOODS, OTHER THAN DISSOLVING GRADES	0	0			
4704210000	CHEMICAL WOOD PULP, SULPHITE, SEMI-BLEACHED OR BLEACHED, OF CONIFEROUS WOODS, OTHER THAN DISSOLVING GRADES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4704290000	CHEMICAL WOOD PULP, SULPHITE, SEMI-BLEACHED OR BLEACHED, OF NON-CONIFEROUS WOODS, OTHER THAN DISSOLVING GRADES	0	0			
4705000000	SEMI-CHEMICAL WOOD PULP	9	5			
4706100000	COTTON LINTERS PULP	0	0			
4706200000	PULPS OF FIBRES DERIVED FROM RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD	9	5			
4706300010	PULPS OF FIBRES OF BAMBOO, MECHANICAL	0	0			
4706300020	PULPS OF FIBRES OF BAMBOO, CHEMICAL	9	0			
4706300030	PULPS OF FIBRES OF BAMBOO, SEMI-CHEMICAL	0	0			
4706910000	PULPS OF OTHER FIBROUS CELLULOSIC MATERIAL, MECHANICAL	0	0			
4706920000	PULPS OF OTHER FIBROUS CELLULOSIC MATERIAL, CHEMICAL	9	0			
4706930000	PULPS OF OTHER FIBROUS CELLULOSIC MATERIAL, SEMI-CHEMICAL	0	0			
4707100000	WASTE AND SCRAP OF UNBLEACHED KRAFT PAPER OR PAPERBOARD OR CORRUGATED PAPER OR PAPERBOARD	0	0			
4707200000	WASTE AND SCRAP OF OTHER PAPER OR PAPERBOARD MADE MAINLY OF BLEACHED CHEMICAL PULP, NOT COLOURED IN THE MASS	0	0			
4707300000	WASTE AND SCRAP OF PAPER OR PAPERBOARD MADE MAINLY OF MECHANICAL PULP (FOR EXAMPLE, NEWSPAPERS, JOURNALS AND SIMILAR PRINTED MATTER)	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4707900000	OTHER WASTE AND SCRAP OF PAPER OR PAPERBOARD	0	0			
4801000000	NEWSPRINT, IN ROLLS OR SHEETS	0	0			
4802100000	HANDMADE PAPER AND PAPERBOARD	9	5			
4802200010	PAPER AND PAPERBOARD OF A KIND USED AS A BASE FOR PHOTO-SENSITIVE, HEAT-SENSITIVE OR ELECTROSENSITIVE PAPER OR PAPERBOARD, IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM OR IN RECTANGULAR (INCLUDING SQUARE SHEETS) WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER SIDE EXCEEDING 15 CM, IN THE UNFOLDED STATE, OTHER THAN THOSE OF PULP OBTAINED BY A CHEMI-MECHANICAL PROCESS	0	0			
4802200090	OTHER PAPER AND PAPERBOARD OF A KIND USED AS A BASE FOR PHOTSENSITIVE, HEAT-SENSITIVE OR ELECTROSENSITIVE PAPER OR PAPERBOARD	9	0			
4802400000	WALLPAPER BASE	9	0			
4802540010	CARBONISING BASE PAPER IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM OR IN RECTANGULAR (INCLUDING SQUARE SHEETS) WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER SIDE EXCEEDING 15 CM, IN THE UNFOLDED STATE, OTHER THAN THOSE OF PULP OBTAINED BY A CHEMI-MECHANICAL PROCESS, WEIGHING LESS THAN 40 G/M2	0	0			
4802540090	OTHER PAPER AND PAPERBOARD, NOT CONTAINING FIBRES OBTAINED BY A MECHANICAL OR CHEMI-MECHANICAL PROCESS OR OF WHICH NOT MORE THAN 10 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF SUCH FIBRES, WEIGHING LESS THAN 40 G/M2	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4802551010	SECURITY PAPER FOR BANKNOTES, WEIGHING 40 G/M2 OR MORE BUT NOT MORE THAN 150 G/M2, IN ROLLS, OF A WIDTH EXCEEDING 15 CM, OTHER THAN THOSE OF PULP OBTAINED BY A CHEMI-MECHANICAL PROCESS	0	0			
4802551090	OTHER SECURITY PAPERS FOR BANKNOTES, WEIGHING 40 G/M2 OR MORE BUT NOT MORE THAN 150 G/M2, IN ROLLS	9	0			
4802552000	OTHER SECURITY PAPERS, WEIGHING 40 G/M2 OR MORE BUT NOT MORE THAN 150 G/M2, IN ROLLS	9	0			
4802559000	OTHER PAPER AND PAPERBOARD, NOT CONTAINING FIBRES OBTAINED BY A MECHANICAL OR CHEMI-MECHANICAL PROCESS OR OF WHICH NOT MORE THAN 10 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF SUCH FIBRES, WEIGHING 40 G/M2 OR MORE BUT NOT MORE THAN 150 G/M2, IN ROLLS	9	10			
4802561010	SECURITY PAPER FOR BANKNOTES, IN RECTANGULAR (INCLUDING SQUARE) SHEETS WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER SIDE EXCEEDING 15 CM, IN THE UNFOLDED STATE, OTHER THAN THOSE OF PULP OBTAINED BY A CHEMI-MECHANICAL PROCESS	0	0			
4802561090	OTHER SECURITY PAPER FOR BANKNOTES, WEIGHING 40 G/M2 OR MORE BUT NOT MORE THAN 150 G/M2, IN SHEETS WITH ONE SIDE NOT EXCEEDING 435 MM AND THE OTHER SIDE NOT EXCEEDING 297 MM IN THE UNFOLDED STATE	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4802562000	OTHER SECURITY PAPERS, WEIGHING 40 G/M2 OR MORE BUT NOT MORE THAN 150 G/M2, IN SHEETS WITH ONE SIDE NOT EXCEEDING 435 MM AND THE OTHER SIDE NOT EXCEEDING 297 MM IN THE UNFOLDED STATE	9	5			
4802569000	OTHER PAPERS WEIGHING 40 G/M2 OR MORE BUT NOT MORE THAN 150 G/M2, IN SHEETS WITH ONE SIDE NOT EXCEEDING 435 MM AND THE OTHER SIDE NOT EXCEEDING 297 MM IN THE UNFOLDED STATE	9	10			
4802571010	SECURITY PAPERS FOR BANKNOTES, WEIGHING 40 G/M2 OR MORE BUT NOT MORE THAN 150 G/M2, OF PULP OBTAINED BY A CHEMI-MECHANICAL PROCESS	9	0			
4802571090	OTHER SECURITY PAPERS FOR BANKNOTES, WEIGHING 40 G/M2 OR MORE BUT NOT MORE THAN 150 G/M2	0	0			
4802572000	OTHER SECURITY PAPERS, WEIGHING 40 G/M2 OR MORE BUT NOT MORE THAN 150 G/M2	9	0			
4802579000	OTHER PAPERS WEIGHING 40 G/M2 OR MORE BUT NOT MORE THAN 150 G/M2	9	10			
4802581010	PAPER, OF WHICH NOT MORE THAN 10 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF FIBRES OBTAINED BY A CHEMI-MECHANICAL PROCESS, WEIGHING 225 G/M2 OR MORE AND OF A WIDTH EXCEEDING 15 CM, IN ROLLS	0	0			
4802581090	OTHER PAPER AND PAPERBOARD, OF A WEIGHT EXCEEDING 150 G/M2, IN ROLLS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4802589010	PAPER, OF WHICH NOT MORE THAN 10 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF FIBRES OBTAINED BY A CHEMI-MECHANICAL PROCESS, WEIGHING 225 G/M2 OR MORE, IN STRIPS OF A WIDTH EXCEEDING 15 CM OR IN RECTANGULAR (INCLUDING SQUARE SHEETS) WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER EXCEEDING 15 CM, IN THE UNFOLDED STATE	0	0			
4802589090	OTHER PAPER AND PAPERBOARD, OF A WEIGHT EXCEEDING 150 G/M2, OTHER THAN IN ROLLS	9	10			
4802611000	PAPER AND PAPERBOARD, WEIGHING LESS THAN 40 G/M2, IN ACCORDANCE WITH THE OTHER SPECIFICATIONS OF NOTE 4 TO THIS CHAPTER, IN ROLLS	9	0			
4802619010	PAPER AND PAPERBOARD IN ROLLS, OF WHICH MORE THAN 10 % OF THE TOTAL FIBRE CONTENT CONSISTS OF FIBRES OBTAINED BY A MECHANICAL PROCESS, OF A WIDTH EXCEEDING 15 CM, OTHER THAN SECURITY PAPER	0	0			
4802619020	NEWSPRINT, OF A WIDTH EXCEEDING 15 CM BUT NOT EXCEEDING 36 CM, IN ROLLS WITH A TOTAL CONTAINED FIBER OBTAINED BY A MECHANICAL OR CHEMI-MECHANICAL MORE THAN 10 % BY WEIGHT OF TOTAL FIBER CONTENT	0	0			
4802619030	PAPER AND PAPERBOARD IN ROLLS, OF WHICH MORE THAN 10 % OF THE TOTAL FIBRE CONTENT CONSISTS OF FIBRES OBTAINED BY A MECHANICAL PROCESS, OF A WIDTH EXCEEDING 15 CM AND WEIGHING 225 G/M2 OR MORE, OTHER THAN SECURITY PAPER	0	0			
4802619040	CARBONISING BASE PAPER OF A WIDTH EXCEEDING 15 CM, OTHER THAN THOSE OF PULP OBTAINED BY A CHEMI-MECHANICAL PROCESS, IN ROLLS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4802619090	OTHER PAPER AND PAPERBOARD, OF WHICH MORE THAN 10 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF FIBRES OBTAINED BY A MECHANICAL OR CHEMI-MECHANICAL PROCESS, IN ROLLS	9	5			
4802620010	PAPER AND PAPERBOARD OF WHICH MORE THAN 10 % OF THE TOTAL FIBRE CONTENT CONSISTS OF FIBRES OBTAINED BY A MECHANICAL PROCESS, IN RECTANGULAR (INCLUDING SQUARE) SHEETS WITH ONE SIDE EXCEEDING 360 MM AND THE OTHER SIDE EXCEEDING 150 MM IN THE UNFOLDED STATE, OTHER THAN SECURITY PAPER	0	0			
4802620020	PAPER AND PAPERBOARD OF WHICH MORE THAN 10 % OF THE TOTAL FIBRE CONTENT CONSISTS OF FIBRES OBTAINED BY A CHEMICAL-MECHANICAL PROCESS, IN RECTANGULAR (INCLUDING SQUARE) SHEETS WITH ONE SIDE EXCEEDING 360 MM AND THE OTHER SIDE EXCEEDING 150 MM IN THE UNFOLDED STATE, AND WEIGHING 225 G/M2 OR MORE, OTHER THAN SECURITY PAPER	0	0			
4802620030	CARBONISING BASE PAPER, IN RECTANGULAR (INCLUDING SQUARE) SHEETS WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER SIDE EXCEEDING 15 CM IN THE UNFOLDED STATE, OTHER THAN THOSE OF PULP OBTAINED BY A CHEMI-MECHANICAL PROCESS	0	0			
4802620090	OTHER PAPER AND PAPERBOARD IN SHEETS WITH ONE SIDE NOT EXCEEDING 435 MM AND THE OTHER SIDE NOT EXCEEDING 297 MM IN THE UNFOLDED STATE	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4802691000	PAPER AND PAPERBOARD, WEIGHING LESS THAN 40 G/M2, IN ACCORDANCE WITH THE OTHER SPECIFICATIONS OF NOTE 4 TO THIS CHAPTER	9	10			
4802699010	PAPER AND PAPERBOARD OF WHICH MORE THAN 10 % OF THE TOTAL FIBRE CONTENT CONSISTS OF FIBRES OBTAINED BY A MECHANICAL PROCESS, IN RECTANGULAR (INCLUDING SQUARE) SHEETS WITH ONE SIDE EXCEEDING 435 MM AND THE OTHER SIDE EXCEEDING 297 MM IN THE UNFOLDED STATE, OTHER THAN SECURITY PAPER	0	0			
4802699020	PAPER AND PAPERBOARD OF WHICH MORE THAN 10 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF FIBRES OBTAINED BY A CHEMICAL-MECHANICAL PROCESS, IN RECTANGULAR (INCLUDING SQUARE) SHEETS WITH ONE SIDE EXCEEDING 435 MM AND THE OTHER SIDE EXCEEDING 297 MM IN THE UNFOLDED STATE, AND WEIGHING 225 G/M2 OR MORE, OTHER THAN SECURITY PAPER	0	0			
4802699030	CARBONISING BASE PAPER IN STRIPS OF A WIDTH EXCEEDING 15 CM, OTHER THAN THOSE OF PULP OBTAINED BY A CHEMI-MECHANICAL PROCESS	0	0			
4802699040	OTHER CARBONISING BASE PAPER	9	10			
4802699090	OTHER PAPER AND PAPERBOARD, OF WHICH MORE THAN 10 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF FIBRES OBTAINED BY A MECHANICAL OR CHEMI-MECHANICAL PROCESS	9	10			
4803001000	CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES	9	10			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4803009000	TOILET OR FACIAL TISSUE STOCK, TOWEL OR NAPKIN STOCK AND SIMILAR PAPER OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, WHETHER OR NOT CREPED, CRINKLED, EMBOSSED, PERFORATED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS	9	10			
4804110000	UNBLEACHED KRAFTLINER PAPER AND PAPERBOARD	9	10			
4804190000	OTHER KRAFTLINER PAPER AND PAPERBOARD	9	5			
4804210000	SACK KRAFT PAPER, UNBLEACHED	9	0			
4804290000	OTHER SACK KRAFT PAPER	9	0			
4804310010	UNBLEACHED KRAFT PAPER AND PAPERBOARD WEIGHING 150 G/M2 OR LESS, FOR MAKING SANDPAPER	9	5			
4804310090	OTHER UNBLEACHED KRAFT PAPER AND PAPERBOARD WEIGHING 150 G/M2 OR LESS	9	10			
4804390000	OTHER KRAFT PAPER AND PAPERBOARD WEIGHING 150 G/M2 OR LESS	9	0			
4804411000	UNBLEACHED KRAFT PAPER AND PAPERBOARD WEIGHING MORE THAN 150 G/M2 BUT LESS THAN 225 G/M2, ABSORBENT, OF A KIND USED IN THE MANUFACTURE OF DECORATIVE PLASTIC SHEETS	0	0			
4804419010	UNBLEACHED KRAFT PAPER AND PAPERBOARD WEIGHING MORE THAN 150 G/M2 BUT LESS THAN 225 G/M2, FOR MAKING SANDPAPER	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4804419090	OTHER UNBLEACHED KRAFT PAPER AND PAPERBOARD WEIGHING MORE THAN 150 G/M2 BUT LESS THAN 225 G/M2	9	10			
4804420000	KRAFT PAPER AND PAPERBOARD WEIGHING MORE THAN 150 G/M2 BUT LESS THAN 225 G/M2, BLEACHED UNIFORMLY THROUGHOUT THE MASS AND OF WHICH MORE THAN 95 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF WOOD FIBRES OBTAINED BY A CHEMICAL PROCESS	9	10			
4804490000	OTHER KRAFT PAPER AND PAPERBOARD WEIGHING MORE THAN 150 G/M2 BUT LESS THAN 225 G/M2	9	10			
4804510020	UNBLEACHED KRAFT PAPER AND PAPERBOARD WEIGHING 225 G/M2 OR MORE, FOR MAKING SANDPAPER	9	10			
4804510090	OTHER UNBLEACHED KRAFT PAPER AND PAPERBOARD WEIGHING 225 G/M2 OR MORE	9	10			
4804520000	KRAFT PAPER AND PAPERBOARD WEIGHING 225 G/M2 OR MORE, BLEACHED UNIFORMLY THROUGHOUT THE MASS AND OF WHICH MORE THAN 95 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF WOOD FIBRES OBTAINED BY A CHEMICAL PROCESS	9	10			
4804590000	OTHER KRAFT PAPER AND PAPERBOARD WEIGHING 225 G/M2 OR MORE	9	10			
4805110000	SEMI-CHEMICAL FLUTING PAPER	9	10			
4805120010	STRAW FLUTING PAPER OF PULP OBTAINED BY A CHEMI-MECHANICAL PROCESS, WEIGHING 225 G/M2 OR MORE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4805120090	OTHER STRAW FLUTING PAPER	9	10			
4805190010	FLUTING PAPER OF PULP OBTAINED BY A CHEMI-MECHANICAL PROCESS, WEIGHING 225 G/M2 OR MORE	0	0			
4805190090	OTHER FLUTING PAPERS	9	10			
4805240000	TESTLINER (RECYCLED LINER BOARD) WEIGHING 150 G/M2 OR LESS	9	10			
4805250010	TESTLINER (RECYCLED LINER BOARD), OF PULP OBTAINED BY A CHEMI-MECHANICAL PROCESS AND WEIGHING 225 G/M2 OR MORE	0	0			
4805250090	OTHER TESTLINER (RECYCLED LINER BOARD)	9	10			
4805300000	SULPHITE WRAPPING PAPER	9	10			
4805401000	FILTER PAPER AND PAPERBOARD, OBTAINED FROM 100 % BY WEIGHT OF COTTON OR MANILA HEMP FIBRE, UNSIZED AND CONTAINING NO MINERAL COMPOUNDS	0	0			
4805402000	FILTER PAPER AND PAPERBOARD WITH A COTTON FIBRE CONTENT BY WEIGHT OF 70 % OR MORE BUT LESS THAN 100 %	0	0			
4805409000	OTHER FILTER PAPER AND PAPERBOARD	0	0			
4805500000	FELT PAPER AND PAPERBOARD	9	0			
4805911000	PAPER AND PAPERBOARD, NOT SURFACE-COATED OR IMPREGNATED, IN ROLLS OR SHEETS, WEIGHING NOT MORE THAN 150 G/M2, ABSORBENT, OF A KIND USED IN THE MANUFACTURE OF DECORATIVE PLASTIC SHEETS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4805912000	PAPER AND PAPERBOARD, NOT SURFACE-COATED OR IMPREGNATED, IN ROLLS OR SHEETS, WEIGHING NOT MORE THAN 150 G/M2, FOR ELECTRIC INSULATION	0	0			
4805913000	MULTI-PLY PAPER AND PAPERBOARD (OTHER THAN THOSE OF SUBHEADINGS 4805.12, 4805.19, 4805.24 OR 4805.25), WEIGHING NOT MORE THAN 150 G/M2	9	10			
4805919010	PAPER AND PAPERBOARD, NOT SURFACE-COATED OR IMPREGNATED, IN ROLLS OR SHEETS, WEIGHING NOT MORE THAN 150 G/M2, FOR GASKETS OR WASHERS	0	0			
4805919020	PAPER AND PAPERBOARD, NOT SURFACE-COATED OR IMPREGNATED, IN ROLLS OR SHEETS, WEIGHING NOT MORE THAN 150 G/M2, FOR MAKING SANDPAPER	9	10			
4805919090	OTHER PAPER AND PAPERBOARD, NOT SURFACE-COATED OR IMPREGNATED, IN ROLLS OR SHEETS, WEIGHING NOT MORE THAN 150 G/M2	9	10			
4805921000	PAPER AND PAPERBOARD, NOT SURFACE-COATED OR IMPREGNATED, IN ROLLS OR SHEETS, WEIGHING MORE THAN 150 G/M2 BUT LESS THAN 225 G/M2, FOR ELECTRIC INSULATION	0	0			
4805922000	MULTI-PLY PAPER AND PAPERBOARD (OTHER THAN THOSE OF SUBHEADINGS 4805.12, 4805.19, 4805.24 OR 4805.25), WEIGHING NOT MORE THAN 150 G/M2 BUT LESS THAN 225 G/M2	9	10			
4805929000	OTHER PAPER AND PAPERBOARD, NOT SURFACE-COATED OR IMPREGNATED, IN ROLLS OR SHEETS, WEIGHING MORE THAN 150 G/M2 BUT LESS THAN 225 G/M2	9	10			
4805931000	PAPER AND PAPERBOARD, NOT SURFACE-COATED OR IMPREGNATED, IN ROLLS OR SHEETS, WEIGHING 225 G/M2 OR MORE, FOR ELECTRIC INSULATION	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4805932000	MULTI-PLY PAPER AND PAPERBOARD (OTHER THAN THOSE OF SUBHEADINGS 4805.12, 4805.19, 4805.24 OR 4805.25), WEIGHING 225 G/M2 OR MORE	0	0			
4805933000	RIGID PAPERBOARD WITH A SPECIFIC WEIGHT EXCEEDING 1	9	5			
4805939000	OTHER PAPER AND PAPERBOARD, NOT SURFACE-COATED OR IMPREGNATED, IN ROLLS OR SHEETS	0	0			
4806100000	VEGETABLE PARCHMENT	0	0			
4806200000	GREASEPROOF PAPERS	9	5			
4806300000	TRACING PAPERS	0	0			
4806400000	GLASSINE AND OTHER GLAZED TRANSPARENT OR TRANSLUCENT PAPERS	0	0			
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	9	10			
4808100000	CORRUGATED PAPER AND PAPERBOARD, WHETHER OR NOT PERFORATED	9	10			
4808200000	SACK KRAFT PAPER, CREPED OR CRINKLED, WHETHER OR NOT EMBOSSSED OR PERFORATED	9	10			
4808300000	OTHER KRAFT PAPER, CREPED OR CRINKLED, WHETHER OR NOT EMBOSSSED OR PERFORATED	9	10			
4808900000	OTHER PAPER OR PAPERBOARD, CORRUGATED, CREPED, CRINKLED, EMBOSSSED OR PERFORATED, IN ROLLS OR SHEETS, OTHER THAN PAPER OF THE KIND DESCRIBED IN HEADING 4803	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4809200000	SELF-COPY PAPER	9	10			
4809900010	PAPER FOR DUPLICATOR STENCILS	9	10			
4809900090	CARBON PAPER AND OTHER COPYING OR TRANSFER PAPERS (INCLUDING COATED OR IMPREGNATED PAPER FOR OFFSET PLATES), WHETHER OR NOT PRINTED, IN ROLLS OR SHEETS	9	10			
4810131100	PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, NOT CONTAINING FIBRES OBTAINED BY A MECHANICAL OR CHEMI-MECHANICAL PROCESS OR OF WHICH NOT MORE THAN 10 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF SUCH FIBRES, IN ROLLS, WITH A WEIGHT OF OR LESS THAN	9	0			
4810131900	OTHER PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, NOT CONTAINING FIBRES OBTAINED BY A MECHANICAL OR CHEMI-MECHANICAL PROCESS OR OF WHICH NOT MORE THAN 10 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF SUCH FIBRES, IN ROLLS, WITH A WEIGHT OF	9	7			
4810132000	PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, NOT CONTAINING FIBRES OBTAINED BY A MECHANICAL OR CHEMI-MECHANICAL PROCESS OR OF WHICH NOT MORE THAN 10 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF SUCH FIBRES, IN ROLLS, WEIGHING MORE THAN 150	9	7			
4810141000	PAPER AND PAPERBOARD IN SHEETS WITH ONE SIDE EXCEEDING 360 MM AND THE OTHER SIDE EXCEEDING 150 MM IN THE UNFOLDED STATE	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4810149000	OTHER PAPER AND PAPERBOARD IN SHEETS WITH ONE SIDE NOT EXCEEDING 435 MM AND THE OTHER SIDE NOT EXCEEDING 297 MM IN THE UNFOLDED STATE, OTHER THAN IN ROLLS	9	10			
4810190000	OTHER PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, NOT CONTAINING FIBRES OBTAINED BY A MECHANICAL OR CHEMI-MECHANICAL PROCESS OR OF WHICH NOT MORE THAN 10 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF SUCH FIBRES	9	10			
4810220000	LIGHTWEIGHT COATED PAPER (L.W.C.)	9	5			
4810290000	OTHER PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, OF WHICH MORE THAN 10 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF FIBRES OBTAINED BY A MECHANICAL OR CHEMI-MECHANICAL PROCESS	9	7			
4810310000	KRAFT PAPER AND PAPERBOARD OTHER THAN OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, BLEACHED UNIFORMLY THROUGHOUT THE MASS AND OF WHICH MORE THAN 95 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF WOOD FIBRES OBTAINED BY A CHEMICAL PROCESS, WEIGHING 150 G/M2 OR LESS	9	10			
4810320000	KRAFT PAPER AND PAPERBOARD OTHER THAN OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, BLEACHED UNIFORMLY THROUGHOUT THE MASS AND OF WHICH MORE THAN 95 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF WOOD FIBRES OBTAINED BY A CHEMICAL PROCESS, WEIGHING MORE THAN 150 G/M2	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4810390000	OTHER KRAFT PAPER AND PAPERBOARD OTHER THAN OF A OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES	9	10			
4810920000	OTHER MULTI-PLY PAPER AND PAPERBOARD	9	7			
4810990000	OTHER PAPER AND PAPERBOARD	9	10			
4811101010	PAPER AND PAPERBOARD TARRED THROUGHOUT THE MASS, OF A SPECIFIC WEIGHT EXCEEDING 1, WHETHER OR NOT GLAZED, VARNISHED OR GOFFERED, IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM OR IN RECTANGULAR (INCLUDING SQUARE SHEETS) WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER SIDE EXCEEDING 15 CM, IN THE UNFOLDED STATE	0	0			
4811101090	OTHER PAPER AND PAPERBOARD TARRED THROUGHOUT THE MASS, OF A SPECIFIC WEIGHT EXCEEDING 1, WHETHER OR NOT GLAZED, VARNISHED OR GOFFERED	9	10			
4811109000	OTHER TARRED, BITUMINISED OR ASPHALTED PAPER AND PAPERBOARD	9	10			
4811411000	SELF-ADHESIVE PAPER AND PAPERBOARD, IN ROLLS OF A WIDTH EXCEEDING 15 CM OR IN SHEETS WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER SIDE EXCEEDING 15 CM IN THE UNFOLDED STATE	9	10			
4811419000	OTHER SELF-ADHESIVE PAPER AND PAPERBOARD	9	10			
4811491000	GUMMED PAPER AND PAPERBOARD, IN ROLLS OF A WIDTH EXCEEDING 15 CM OR IN SHEETS WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER SIDE EXCEEDING 15 CM IN THE UNFOLDED STATE	9	10			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4811499000	OTHER GUMMED PAPER AND PAPERBOARD	9	10			
4811511010	PAPER AND PAPERBOARD COATED, IMPREGNATED OR COVERED WITH PLASTICS (EXCLUDING ADHESIVES), BLEACHED, WEIGHING MORE THAN 150 G/M2, WITH AN INTERMEDIATE LAYER OF ALUMINIUM FOIL, OF A KIND USED IN THE FOOD INDUSTRY FOR PACKING FOODSTUFFS, WHETHER OR NOT PRINTED, IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM OR IN RECTANGULAR (INCLUDING SQUARE) SHEETS WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER SIDE EXCEEDING 15 CM, IN THE UNFOLDED STATE	0	0			
4811511090	OTHER PAPER AND PAPERBOARD COATED, IMPREGNATED OR COVERED WITH PLASTICS (EXCLUDING ADHESIVES), BLEACHED, WEIGHING MORE THAN 150 G/M2, WITH AN INTERMEDIATE LAYER OF ALUMINIUM FOIL, OF A KIND USED IN THE FOOD INDUSTRY FOR PACKING FOODSTUFFS, WHETHER OR NOT PRINTED	9	0			
4811512000	PAPER AND PAPERBOARD COATED, IMPREGNATED OR COVERED WITH PLASTICS (EXCLUDING ADHESIVES), BLEACHED, WEIGHING MORE THAN 150 G/M2, COVERED OR COATED ON BOTH SIDES WITH PLASTIC, OF A KIND USED IN THE FOOD INDUSTRY, WHETHER OR NOT PRINTED	0	0			
4811519000	OTHER PAPER AND PAPERBOARD COATED, IMPREGNATED OR COVERED WITH PLASTICS (EXCLUDING ADHESIVES), BLEACHED, WEIGHING MORE THAN 150 G/M2	0	0			
4811591010	OTHER PAPER AND PAPERBOARD COATED, IMPREGNATED OR COVERED WITH PLASTICS (EXCLUDING ADHESIVES), FOR MAKING WET SANDPAPER, IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM OR IN RECTANGULAR (INCLUDING SQUARE SHEETS) WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER SIDE EXCEEDING 15 CM, IN THE UNFOLDED STATE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4811591090	OTHER PAPER AND PAPERBOARD COATED, IMPREGNATED OR COVERED WITH PLASTICS (EXCLUDING ADHESIVES), FOR MAKING WET SANDPAPER	9	5			
4811592000	OTHER PAPER AND PAPERBOARD COATED, IMPREGNATED OR COVERED WITH PLASTICS (EXCLUDING ADHESIVES), WITH AN INTERMEDIATE LAYER OF ALUMINIUM FOIL, OF A KIND USED IN THE FOOD INDUSTRY FOR PACKING FOODSTUFFS, WHETHER OR NOT PRINTED	9	0			
4811593000	OTHER PAPER IMPREGNATED WITH MELAMINE RESINS, WHETHER OR NOT DECORATED OR PRINTED	9	5			
4811594010	OTHER PAPER AND PAPERBOARD COATED, IMPREGNATED OR COVERED WITH PLASTICS (EXCLUDING ADHESIVES), FOR ELECTRICAL INSULATION, IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM OR IN RECTANGULAR (INCLUDING SQUARE SHEETS) WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER SIDE EXCEEDING 15 CM, IN THE UNFOLDED STATE	0	0			
4811594090	OTHER PAPER AND PAPERBOARD COATED, IMPREGNATED OR COVERED WITH PLASTICS (EXCLUDING ADHESIVES), FOR ELECTRICAL INSULATION	9	0			
4811595000	OTHER PAPER AND PAPERBOARD COVERED OR COATED ON BOTH SIDES WITH PLASTIC, OF A KIND USED IN THE FOOD INDUSTRY, WHETHER OR NOT PRINTED	9	5			
4811596000	OTHER FILTER PAPERS	0	0			
4811599000	OTHER PAPER AND PAPERBOARD COATED, IMPREGNATED OR COVERED WITH PLASTICS (EXCLUDING ADHESIVES)	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4811601010	PAPER AND PAPERBOARD COATED, IMPREGNATED OR COVERED WITH WAX, PARAFFIN WAX, STEARIN, OIL OR GLYCEROL, FOR ELECTRICAL INSULATION, IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM OR IN RECTANGULAR (INCLUDING SQUARE SHEETS) WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER EXCEEDING 15 CM, IN THE UNFOLDED STATE	0	0			
4811601090	OTHER PAPER AND PAPERBOARD COATED, IMPREGNATED OR COVERED WITH WAX, PARAFFIN WAX, STEARIN, OIL OR GLYCEROL, FOR ELECTRICAL INSULATION	9	0			
4811609000	OTHER PAPER AND PAPERBOARD COATED, IMPREGNATED OR COVERED WITH WAX, PARAFFIN WAX, STEARIN, OIL OR GLYCEROL	9	10			
4811901000	PAPER AND PAPERBOARD, VARNISHED, OF A SPECIFIC WEIGHT EXCEEDING 1, WHETHER OR NOT GOFFERED	9	0			
4811902010	OTHER PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, FOR GASKETS OR WASHERS, IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM OR IN RECTANGULAR (INCLUDING SQUARE SHEETS) WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER SIDE EXCEEDING 15 CM, IN THE UNFOLDED STATE	0	0			
4811902090	OTHER PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, FOR GASKETS OR WASHERS	9	0			
4811905000	PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, RULED, LINED OR SQUARED	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4811908010	ABSORBENT PAPER, DECORATED OR PRINTED, NOT IMPREGNATED, OF A KIND USED TO MAKE DECORATIVE PLASTIC LAMINATES, IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM OR IN RECTANGULAR (INCLUDING SQUARE SHEETS) WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER SIDE EXCEEDING 15 CM, IN THE UNFOLDED STATE	0	0			
4811908090	OTHER ABSORBENT PAPER, DECORATED OR PRINTED, NOT IMPREGNATED, OF A KIND USED TO MAKE DECORATIVE PLASTIC LAMINATES	9	5			
4811909000	OTHER PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES	9	5			
4812000000	FILTER BLOCKS, SLABS AND PLATES, OF PAPER PULP	0	0			
4813100000	CIGARETTE PAPER, IN THE FORM OF BOOKLETS OR TUBES	9	0			
4813200000	CIGARETTE PAPER IN ROLLS OF A WIDTH NOT EXCEEDING 5 CM	0	0			
4813900000	CIGARETTE PAPER OTHER THAN IN BOOKLETS, TUBES OR ROLLS OF A WIDTH NOT EXCEEDING 5 CM	9	5			
4814100000	INGRAIN PAPER	0	0			
4814200000	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	9	5			
4814900010	WALLPAPER AND SIMILAR WALL COVERINGS, CONSISTING OF PAPER COVERED, ON THE FACE SIDE, WITH PLAINTING MATERIAL, WHETHER OR NOT BOUND TOGETHER IN PARALLEL STRANDS OR WOVEN	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4814900090	OTHER WALLPAPER AND SIMILAR WALL COVERINGS; WINDOW TRANSPARENCIES	0	0			
4816200000	SELF-COPY PAPER, IN ROLLS OF A WIDTH NOT EXCEEDING 36 CM OR IN RECTANGULAR (INCLUDING SQUARE) SHEETS WITH ONE SIDE NOT EXCEEDING 36 CM	9	10			
4816900000	SELF-COPY PAPER AND THE LIKE, IN ROLLS OF A WIDTH NOT EXCEEDING 36 CM OR IN RECTANGULAR (INCLUDING SQUARE) SHEETS WITH ONE SIDE EXCEEDING 36 CM	9	10			
4817100000	ENVELOPES OF PAPER OR PAPERBOARD	9	10			
4817200000	LETTER CARDS, PLAIN POSTCARDS AND CORRESPONDENCE CARDS OF PAPER OR PAPERBOARD	9	10			
4817300000	BOXES, POUCHES, WALLETS AND WRITING COMPENDIUMS, OF PAPER OR PAPERBOARD, CONTAINING AN ASSORTMENT OF PAPER STATIONERY	9	10			
4818100000	TOILET PAPER IN ROLLS OF A WIDTH NOT EXCEEDING 36 CM	9	10			
4818200000	HANDKERCHIEFS, CLEANSING OR FACIAL TISSUES AND TOWELS OF PAPER PULP, PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES	9	10			
4818300000	TABLECLOTHS AND SERVIETTES OF PAPER PULP, PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES	9	10			
4818401000	NAPKINS FOR BABIES	9	10			
4818402000	SANITARY TOWELS AND TAMPONS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4818409000	SIMILAR SANITARY ARTICLES OF PAPER PULP, PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES	9	10			
4818500000	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES OF PAPER PULP, PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES	9	10			
4818900000	OTHER ARTICLES OF PAPER PULP, PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES	9	10			
4819100000	BOXES OF CORRUGATED PAPER OR PAPERBOARD	9	10			
4819200000	FOLDING CARTONS, BOXES AND CASES, OF NON-CORRUGATED PAPER OR PAPERBOARD	9	10			
4819301000	SACKS AND BAGS, HAVING A BASE OF A WIDTH OF 40 CM OR MORE, MULTI-PLY	9	10			
4819309000	OTHER SACKS AND BAGS HAVING A BASE OF A WIDTH OF 40 CM OR MORE	9	10			
4819400000	OTHER SACKS AND BAGS, INCLUDING CONES	9	10			
4819500000	OTHER PACKING CONTAINERS, INCLUDING RECORD SLEEVES	9	10			
4819600000	BOX FILES, LETTER TRAYS, AND SIMILAR ARTICLES, OF PAPER OR PAPERBOARD, OF A KIND USED IN OFFICES, SHOPS OR THE LIKE	9	10			
4820100000	REGISTERS, ACCOUNT BOOKS, NOTEBOOKS, ORDER BOOKS, RECEIPT BOOKS, LETTER PADS, MEMORANDUM PADS, DIARIES AND SIMILAR ARTICLES	9	10			
4820200000	EXERCISE BOOKS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4820300000	BINDERS (OTHER THAN BOOK COVERS), FOLDERS AND FILE COVERS	9	10			
4820401000	CONTINUOUS FORMS	9	10			
4820409000	OTHER MANIFOLD BUSINESS FORMS AND INTERLEAVED CARBON SETS	9	10			
4820500000	ALBUMS FOR SAMPLES OR FOR COLLECTIONS	9	10			
4820901000	UNPRINTED CONTINUOUS FORMS	9	10			
4820909000	OTHER OFFICE OR SCHOOL SUPPLIES OR ARTICLES OF STATIONERY, OF PAPER OR PAPERBOARD	9	10			
4821100000	PAPER OR PAPERBOARD LABELS OF ALL KINDS, PRINTED	9	10			
4821900000	PAPER OR PAPERBOARD LABELS OF ALL KINDS, OTHER THAN PRINTED	9	10			
4822100000	BOBBINS, SPOOLS, COPS AND SIMILAR SUPPORTS OF PAPER PULP, PAPER OR PAPERBOARD (WHETHER OR NOT PERFORATED OR HARDENED), OF A KIND USED FOR WINDING TEXTILE YARN	9	10			
4822900000	OTHER BOBBINS, SPOOLS, COPS AND SIMILAR SUPPORTS OF PAPER PULP, PAPER OR PAPERBOARD (WHETHER OR NOT PERFORATED OR HARDENED)	9	10			
4823200010	FILTER PAPER AND PAPERBOARD, UNCOATED, IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM BUT NOT EXCEEDING 36 CM	0	0			
4823200090	OTHER FILTER PAPER AND PAPERBOARD	0	0			
4823400000	ROLLS, SHEETS AND DIALS, PRINTED FOR SELF-RECORDING APPARATUS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4823610000	TRAYS, DISHES, PLATES, CUPS AND THE LIKE, OF BAMBOO	9	10			
4823690000	OTHER TRAYS, DISHES, PLATES, CUPS AND THE LIKE, OF PAPER OR PAPERBOARD	9	10			
4823700000	MOULDED OR PRESSED ARTICLES OF PAPER PULP	9	10			
4823902000	ELECTRICAL INSULATION PAPER	0	0			
4823904000	GASKETS OR WASHERS	0	0			
4823905000	CARDS FOR JACQUARD AND SIMILAR MACHINES	0	0			
4823906000	DRESS PATTERNS, MODELS AND TEMPLATES	9	0			
4823909010	UNBLEACHED KRAFT PAPER AND PAPERBOARD WEIGHING MORE THAN 150 G/M2 BUT LESS THAN 225 G/M2, ABSORBENT, OF A KIND USED IN THE MANUFACTURE OF DECORATIVE PLASTIC SHEETS, IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM BUT NOT EXCEEDING 36 CM	0	0			
4823909020	UNCOATED PAPER AND PAPERBOARD, OF A WEIGHT NOT EXCEEDING 150 G/M2, OF A KIND USED IN THE MANUFACTURE OF DECORATIVE PLASTIC SHEETS, IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM BUT NOT EXCEEDING 36 CM	0	0			
4823909030	UNCOATED PAPER AND PAPERBOARD, UNCOATED, OF A KIND USED FOR GASKETS OR WASHERS, IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM BUT NOT EXCEEDING 36 CM	0	0			
4823909040	VEGETABLE PARCHMENT IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM BUT NOT EXCEEDING 36 CM	0	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4823909050	TRACING PAPER IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM BUT NOT EXCEEDING 36 CM	0	0			
4823909060	GLASSINE AND OTHER GLAZED TRANSPARENT OR TRANSLUCENT PAPERS IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM BUT NOT EXCEEDING 36 CM	0	0			
4823909070	UNCOATED PAPER, IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM BUT NOT EXCEEDING 36 CM, NOT FURTHER WORKED OR PROCESSED THAN AS SPECIFIED IN NOTE 3 TO THIS CHAPTER, OF PULP OBTAINED BY A CHEMI-MECHANICAL PROCESS AND WEIGHING 225 G/M2 OR MORE	0	0			
4823909091	FLOOR COVERINGS ON A BASE OF PAPER OR OF PAPERBOARD, WHETHER OR NOT CUT TO SIZE	0	0			
4823909099	OTHER PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, CUT TO SIZE OR SHAPE; OTHER ARTICLES OF PAPER PULP, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES	9	10			
4901101000	HOROSCOPES, PHOTONOVELS, COMIC STRIPS AND COMIC BOOKS, IN SINGLE SHEETS, WHETHER OR NOT FOLDED	0	0			
4901109000	PRINTED BOOKS, BROCHURES, LEAFLETS AND SIMILAR PRINTED MATTER, IN SINGLE SHEETS, WHETHER OR NOT FOLDED	0	0			
4901910000	DICTIONARIES AND ENCYCLOPAEDIAS, AND SERIAL INSTALMENTS THEREOF, OTHER THAN IN SINGLE SHEETS, WHETHER OR NOT FOLDED	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4901991000	HOROSCOPES, PHOTONOVELS, COMIC STRIPS AND COMIC BOOKS, OTHER THAN IN SINGLE SHEETS, WHETHER OR NOT FOLDED	0	0			
4901999000	OTHER PRINTED BOOKS, BROCHURES, LEAFLETS AND SIMILAR PRINTED MATTER, OTHER THAN IN SINGLE SHEETS, WHETHER OR NOT FOLDED	0	0			
4902100000	NEWSPAPERS, JOURNALS AND PERIODICALS, WHETHER OR NOT ILLUSTRATED OR CONTAINING ADVERTISING MATERIAL, APPEARING AT LEAST FOUR TIMES A WEEK	0	0			
4902901000	HOROSCOPES, PHOTONOVELS, COMIC STRIPS AND COMIC BOOKS, APPEARING AT LEAST FOUR TIMES A WEEK	0	0			
4902909000	OTHER NEWSPAPERS, JOURNALS AND PERIODICALS, WHETHER OR NOT ILLUSTRATED OR CONTAINING ADVERTISING MATERIAL	0	0			
4903000000	CHILDREN'S PICTURE, DRAWING OR COLOURING BOOKS	0	0			
4904000000	MUSIC, PRINTED OR IN MANUSCRIPT, WHETHER OR NOT BOUND OR ILLUSTRATED	0	0			
4905100000	GLOBES	9	0			
4905910000	MAPS AND HYDROGRAPHIC OR SIMILAR CHARTS OF ALL KINDS, INCLUDING ATLASES, WALL MAPS AND TOPOGRAPHICAL PLANS, PRINTED IN BOOK FORM	9	0			
4905990000	OTHER MAPS AND HYDROGRAPHIC OR SIMILAR CHARTS OF ALL KINDS, INCLUDING ATLASES, WALL MAPS AND TOPOGRAPHICAL PLANS, PRINTED, OTHER THAN IN BOOK FORM	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4906000000	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	9	0			
4907001000	UNUSED POSTAGE, REVENUE OR SIMILAR STAMPS OF CURRENT OR NEW ISSUE IN THE COUNTRY IN WHICH THEY HAVE, OR WILL HAVE, A RECOGNISED FACE VALUE; STAMP-IMPRESSED PAPER	9	5			
4907002000	BANKNOTES	9	0			
4907003000	BOOKS OF TRAVELLER'S CHEQUES ISSUED BY FOREIGN CREDIT INSTITUTIONS	9	5			
4907009000	OTHER CHEQUE FORMS; STOCK, SHARE OR BOND CERTIFICATES AND SIMILAR DOCUMENTS OF TITLE	9	5			
4908100000	TRANSFERS (DECALCOMANIAS), VITRIFIABLE	9	10			
4908901000	OTHER TRANSFERS (DECALCOMANIAS) FOR CONTINUOUS TRANSFER ON FABRICS	0	0			
4908909000	OTHER TRANSFERS (DECALCOMANIAS)	9	10			
4909000000	PRINTED OR ILLUSTRATED POSTCARDS; PRINTED CARDS BEARING PERSONAL GREETINGS, MESSAGES OR ANNOUNCEMENTS, WHETHER OR NOT ILLUSTRATED, WITH OR WITHOUT ENVELOPES OR TRIMMINGS	9	10			
4910000000	CALENDARS OF ANY KIND, PRINTED, INCLUDING CALENDAR BLOCKS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4911100000	TRADE ADVERTISING MATERIAL, COMMERCIAL CATALOGUES AND THE LIKE	9	10			
4911910000	PICTURES, DESIGNS AND PHOTOGRAPHS	9	10			
4911990000	OTHER PRINTED MATTER	9	10			
5001000000	SILKWORM COCOONS SUITABLE FOR REELING	0	0			
5002000000	RAW SILK (NOT THROWN)	0	0			
5003000000	SILK WASTE (INCLUDING COCOONS UNSUITABLE FOR REELING, YARN WASTE AND GARNETTED STOCK)	0	0			
5004000000	SILK YARN (OTHER THAN YARN SPUN FROM SILK WASTE) NOT PUT UP FOR RETAIL SALE.	0	0			
5005000000	YARN SPUN FROM SILK WASTE, NOT PUT UP FOR RETAIL SALE	9	0			
5006000000	SILK YARN OR YARN SPUN FROM SILK WASTE, PUT UP FOR RETAIL SALE; SILKWORM GUT	9	0			
5007100000	FABRIC OF NOIL SILK	17	0			
5007200000	OTHER FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF SILK OR OF SILK WASTE OTHER THAN NOIL SILK	17	0			
5007900000	OTHER FABRICS OF SILK OR SILK WASTE	17	0			
5101110000	GREASY, INCLUDING FLEECE-WASHED WOOL, SHORN	9	0			
5101190000	GREASY, INCLUDING FLEECE-WASHED WOOL, OTHER THAN SHORN	9	0			
5101210000	SHORN WOOL, DEGREASED, NOT CARBONISED	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5101290000	OTHER WOOL, DEGREASED, NOT CARBONISED	9	0			
5101300000	CARBONISED WOOL	0	0			
5102110000	FINE ANIMAL HAIR OF KASHMIR (CASHMERE) GOATS	9	0			
5102191000	FINE ANIMAL HAIR, OF ALPACA OR LLAMA	9	0			
5102192000	FINE ANIMAL HAIR, OF RABBITS OR HARES	0	0			
5102199000	OTHER FINE ANIMAL HAIR	9	0			
5102200000	COARSE ANIMAL HAIR	9	0			
5103100000	NOILS OF WOOL OR OF FINE ANIMAL HAIR	9	0			
5103200000	OTHER WASTE OF WOOL OR OF FINE ANIMAL HAIR	9	5			
5103300000	WASTE OF COARSE ANIMAL HAIR	9	0			
5104000000	GARNETTED STOCK OF WOOL OR OF FINE OR COARSE ANIMAL HAIR	9	0			
5105100000	CARDED WOOL	9	0			
5105210000	COMBED WOOL IN FRAGMENTS	0	0			
5105291000	COMBED WOOL, IN TOPS	9	0			
5105299000	OTHER COMBED WOOL	9	0			
5105310000	CARDED OR COMBED FINE ANIMAL HAIR OF KASHMIR (CASHMERE) GOATS	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5105391000	CARDED OR COMBED FINE ANIMAL HAIR, OF ALPACA OR LLAMA	9	0			
5105392000	CARDED OR COMBED FINE ANIMAL HAIR OF VICUÑA	9	0			
5105399000	OTHER CARDED OR COMBED FINE ANIMAL HAIR	9	0			
5105400000	COARSE ANIMAL HAIR, CARDED OR COMBED	9	0			
5106100000	YARN OF CARDED WOOL CONTAINING 85 % OR MORE BY WEIGHT OF WOOL, NOT PUT UP FOR RETAIL SALE	9	0			
5106200000	YARN OF CARDED WOOL CONTAINING LESS THAN 85 % BY WEIGHT OF WOOL, NOT PUT UP FOR RETAIL SALE	9	0			
5107100000	YARN OF COMBED WOOL CONTAINING 85 % OR MORE BY WEIGHT OF WOOL, NOT PUT UP FOR RETAIL SALE	9	0			
5107200000	YARN OF COMBED WOOL CONTAINING LESS THAN 85 % BY WEIGHT OF WOOL, NOT PUT UP FOR RETAIL SALE	9	0			
5108100000	YARN SPUN FROM CARDED FINE ANIMAL HAIR, NOT PUT UP FOR RETAIL SALE	9	0			
5108200000	YARN SPUN FROM COMBED FINE ANIMAL HAIR, NOT PUT UP FOR RETAIL SALE	9	0			
5109100000	YARN OF WOOL OR FINE ANIMAL HAIR CONTAINING 85 % OR MORE BY WEIGHT OF WOOL OR FINE ANIMAL HAIR, PUT UP FOR RETAIL SALE	17	0			
5109900000	OTHER YARN OF WOOL OR FINE ANIMAL HAIR, PUT UP FOR RETAIL SALE	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5110001000	YARN OF COARSE ANIMAL HAIR OR OF HORSEHAIR (INCLUDING GIMPED HORSEHAIR YARN), NOT PUT UP FOR RETAIL SALE	9	0			
5110009000	OTHER YARN OF COARSE ANIMAL HAIR OR OF HORSEHAIR (INCLUDING GIMPED HORSEHAIR YARN)	17	0			
5111111000	WOVEN FABRICS OF CARDED WOOL, CONTAINING 85 % OR MORE BY WEIGHT OF WOOL, WEIGHING NOT MORE THAN 300 G/M2	17	0			
5111112000	WOVEN FABRICS OF CARDED VICUÑA HAIR, CONTAINING 85 % OR MORE BY WEIGHT OF FINE HAIR, WEIGHING NOT MORE THAN 300 G/M2	17	0			
5111114000	WOVEN FABRICS OF CARDED ALPACA OR LLAMA HAIR, CONTAINING 85 % OR MORE BY WEIGHT OF FINE HAIR, WEIGHING NOT MORE THAN 300 G/M2	17	0			
5111119000	OTHER WOVEN FABRICS OF CARDED FINE ANIMAL HAIR, OTHER THAN VICUÑA, ALPACA OR LLAMA HAIR, CONTAINING 85 % OR MORE BY WEIGHT OF FINE HAIR, WEIGHING NOT MORE THAN 300 G/M2	17	0			
5111191000	OTHER WOVEN FABRICS OF CARDED FINE WOOL, CONTAINING 85 % OR MORE BY WEIGHT OF FINE HAIR, OTHER THAN THOSE WEIGHING NOT MORE THAN 200 G/M2	17	0			
5111192000	OTHER WOVEN FABRICS OF CARDED VICUÑA HAIR, CONTAINING 85 % OR MORE BY WEIGHT OF FINE HAIR, OTHER THAN THOSE WEIGHING NOT MORE THAN 200 G/M2	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5111194000	OTHER WOVEN FABRICS OF CARDED ALPACA OR LLAMA HAIR, CONTAINING 85 % OR MORE BY WEIGHT OF FINE HAIR, OTHER THAN THOSE WEIGHING NOT MORE THAN 200 G/M2	17	0			
5111199000	OTHER WOVEN FABRICS OF CARDED FINE ANIMAL HAIR, OTHER THAN VICUÑA, ALPACA OR LLAMA HAIR, CONTAINING 85 % OR MORE BY WEIGHT OF FINE ANIMAL HAIR, OTHER THAN THOSE WEIGHING NOT MORE THAN 200 G/M2	17	0			
5111201000	WOVEN FABRICS OF CARDED WOOL, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS	17	0			
5111202000	WOVEN FABRICS OF CARDED VICUÑA HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS	17	0			
5111204000	WOVEN FABRICS OF CARDED FINE ALPACA OR LLAMA HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS	17	0			
5111209000	OTHER WOVEN FABRICS OF CARDED FINE ANIMAL HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS	17	0			
5111301000	WOVEN FABRICS OF CARDED WOOL, MIXED MAINLY OR SOLELY WITH MAN-MADE STAPLE FIBRES	17	0			
5111302000	WOVEN FABRICS OF CARDED VICUÑA HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE STAPLE FIBRES	17	0			
5111304000	WOVEN FABRICS OF CARDED FINE ALPACA OR LLAMA HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE STAPLE FIBRES	17	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5111309000	OTHER WOVEN FABRICS OF CARDED FINE ANIMAL HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE STAPLE FIBRES	17	0			
5111901000	OTHER WOVEN FABRICS OF CARDED WOOL	17	0			
5111902000	OTHER WOVEN FABRICS OF CARDED VICUÑA HAIR	17	0			
5111904000	OTHER WOVEN FABRICS OF CARDED FINE ALPACA OR LLAMA HAIR	17	0			
5111909000	OTHER WOVEN FABRICS OF CARDED FINE ANIMAL HAIR	17	0			
5112111000	WOVEN FABRICS OF COMBED WOOL, CONTAINING 85 % OR MORE BY WEIGHT OF WOOL, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5112112000	WOVEN FABRICS OF COMBED VICUÑA HAIR, CONTAINING 85 % OR MORE BY WEIGHT OF WOOL, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5112114000	WOVEN FABRICS OF COMBED ALPACA OR LLAMA HAIR, CONTAINING 85 % OR MORE BY WEIGHT OF FINE ANIMAL HAIR, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5112119000	OTHER WOVEN FABRICS OF COMBED FINE ANIMAL HAIR, OTHER THAN VICUÑA, ALPACA OR LLAMA HAIR, CONTAINING 85 % OR MORE BY WEIGHT OF FINE ANIMAL HAIR, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5112191000	WOVEN FABRICS CONTAINING 85 % OR MORE BY WEIGHT OF COMBED WOOL, WEIGHING MORE THAN 200 G/M2	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5112192000	WOVEN FABRICS CONTAINING 85 % OR MORE BY WEIGHT OF COMBED VICUÑA HAIR, WEIGHING MORE THAN 200 G/M2	17	0			
5112194000	WOVEN FABRICS OF COMBED FINE ALPACA OR LLAMA HAIR CONTAINING 85 % OR MORE BY WEIGHT OF WOOL OR FINE ANIMAL HAIR, WEIGHING MORE THAN 200 G/M2	17	0			
5112199000	OTHER WOVEN FABRICS OF COMBED WOOL OR COMBED FINE ANIMAL HAIR CONTAINING 85 % OR MORE BY WEIGHT OF WOOL OR FINE ANIMAL HAIR, WEIGHING MORE THAN 200 G/M2	17	0			
5112201000	OTHER WOVEN FABRICS OF COMBED WOOL, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS	17	0			
5112202000	OTHER WOVEN FABRICS OF COMBED VICUÑA HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS	17	0			
5112204000	OTHER WOVEN FABRICS OF COMBED ALPACA OR LLAMA HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS	17	0			
5112209000	OTHER WOVEN FABRICS OF COMBED FINE ANIMAL HAIR OTHER THAN VICUÑA, ALPACA OR LLAMA HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS	17	0			
5112301000	OTHER WOVEN FABRICS OF COMBED WOOL, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS OR STAPLE FIBRES	17	0			
5112302000	OTHER WOVEN FABRICS OF COMBED VICUÑA HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS OR STAPLE FIBRES	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5112304000	OTHER WOVEN FABRICS OF COMBED ALPACA OR LLAMA HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS OR STAPLE FIBRES	17	0			
5112309000	OTHER WOVEN FABRICS OF COMBED FINE ANIMAL HAIR OTHER THAN VICUÑA, ALPACA OR LLAMA HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS OR STAPLE FIBRES	17	0			
5112901000	OTHER WOVEN FABRICS OF COMBED WOOL, EXCLUDING THOSE CONTAINING 85 % OR MORE BY WEIGHT OF WOOL, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS OR STAPLE FIBRES	17	0			
5112902000	OTHER WOVEN FABRICS OF COMBED VICUÑA HAIR, EXCLUDING THOSE CONTAINING 85 % OR MORE BY WEIGHT OF FINE ANIMAL HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS OR STAPLE FIBRES	17	0			
5112904000	OTHER WOVEN FABRICS OF COMBED ALPACA OR LLAMA HAIR, EXCLUDING THOSE CONTAINING 85 % OR MORE BY WEIGHT OF FINE ANIMAL HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS OR STAPLE FIBRES	17	0			
5112909000	OTHER WOVEN FABRICS OF COMBED FINE ANIMAL HAIR, EXCLUDING THOSE CONTAINING 85 % OR MORE BY WEIGHT OF FINE ANIMAL HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS OR STAPLE FIBRES	17	0			
5113000000	WOVEN FABRICS OF COARSE ANIMAL HAIR OR OF HORSEHAIR	17	0			
5201001000	COTTON, NOT CARDED OR COMBED, WITH FIBRES OF A LENGTH EXCEEDING 34.92 MM (1 ¾ INCHES)	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5201002000	COTTON, NOT CARDED OR COMBED, WITH FIBRES OF A LENGTH EXCEEDING 28.57 MM (1 1/8 INCHES) BUT NOT EXCEEDING 34.92 MM (1 3/8 INCHES)	9	5			
5201003000	COTTON, NOT CARDED OR COMBED, WITH FIBRES OF A LENGTH EXCEEDING 22.22 MM (7/8 INCH) BUT NOT EXCEEDING 28.57 MM (1 1/8 INCHES)	9	5			
5201009000	COTTON, NOT CARDED OR COMBED, WITH FIBRES OF A LENGTH NOT EXCEEDING 22.22 MM (7/8 INCH)	9	5			
5202100000	COTTON YARN WASTE	9	5			
5202910000	COTTON GARNETTED STOCK	9	5			
5202990000	OTHER COTTON WASTE (FOR EXAMPLE, CARDING FLUFF)	9	5			
5203000000	COTTON, CARDED OR COMBED	9	5			
5204110000	SEWING THREAD CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE	9	0			
5204190000	SEWING THREAD CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE	9	0			
5204200000	COTTON SEWING THREAD, PUT UP FOR RETAIL SALE	17	0			
5205110000	SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING 714.29 DECITEX OR MORE (NOT EXCEEDING 14 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5205120000	SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 714.29 DECITEX BUT NOT LESS THAN 232.56 DECITEX (EXCEEDING 14 METRIC NUMBER BUT NOT EXCEEDING 43 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5205130000	SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 232.56 DECITEX BUT NOT LESS THAN 192.31 DECITEX (EXCEEDING 43 METRIC NUMBER BUT NOT EXCEEDING 52 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5205140000	SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 192.31 DECITEX BUT NOT LESS THAN 125 DECITEX (EXCEEDING 52 METRIC NUMBER BUT NOT EXCEEDING 80 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5205150000	SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 125 DECITEX (EXCEEDING 80 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5205210000	SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING 714.29 DECITEX OR MORE (NOT EXCEEDING 14 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5205220000	SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 714.29 DECITEX BUT NOT LESS THAN 232.56 DECITEX (EXCEEDING 14 METRIC NUMBER BUT NOT EXCEEDING 43 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5205230000	SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 232.56 DECITEX BUT NOT LESS THAN 192.31 DECITEX (EXCEEDING 43 METRIC NUMBER BUT NOT EXCEEDING 52 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5205240000	SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 192.31 DECITEX BUT NOT LESS THAN 125 DECITEX (EXCEEDING 52 METRIC NUMBER BUT NOT EXCEEDING 80 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5205260000	SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 125 DECITEX BUT NOT LESS THAN 106.38 DECITEX (EXCEEDING 80 METRIC NUMBER BUT NOT EXCEEDING 94 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5205270000	SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 106.38 DECITEX BUT NOT LESS THAN 83.33 DECITEX (EXCEEDING 94 METRIC NUMBER BUT NOT EXCEEDING 120 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5205280000	SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 83.33 DECITEX (EXCEEDING 120 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5205310000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING 714.29 DECITEX OR MORE PER SINGLE YARN (NOT EXCEEDING 14 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5205320000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 714.29 DECITEX BUT NOT LESS THAN 232.56 DECITEX PER SINGLE YARN (EXCEEDING 14 METRIC NUMBER BUT NOT EXCEEDING 43 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE	9	0			
5205330000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 232.56 DECITEX BUT NOT LESS THAN 192.31 DECITEX PER SINGLE YARN (EXCEEDING 43 METRIC NUMBER BUT NOT EXCEEDING 52 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE	9	0			
5205340000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 192.31 DECITEX BUT NOT LESS THAN 125 DECITEX PER SINGLE YARN (EXCEEDING 52 METRIC NUMBER BUT NOT EXCEEDING 80 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE	9	0			
5205350000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 125 DECITEX PER SINGLE YARN (EXCEEDING 80 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE	9	0			
5205410000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING 714.29 DECITEX OR MORE PER SINGLE YARN (NOT EXCEEDING 14 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5205420000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 714.29 DECITEX BUT NOT LESS THAN 232.56 DECITEX PER SINGLE YARN (EXCEEDING 14 METRIC NUMBER BUT NOT EXCEEDING 43 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE	9	0			
5205430000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 232.56 DECITEX BUT NOT LESS THAN 192.31 DECITEX PER SINGLE YARN (EXCEEDING 43 METRIC NUMBER BUT NOT EXCEEDING 52 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE	9	0			
5205440000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 192.31 DECITEX BUT NOT LESS THAN 125 DECITEX PER SINGLE YARN (EXCEEDING 52 METRIC NUMBER BUT NOT EXCEEDING 80 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE	9	0			
5205460000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 125 DECITEX BUT NOT LESS THAN 106.38 DECITEX PER SINGLE YARN (EXCEEDING 80 METRIC NUMBER BUT NOT EXCEEDING 94 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE	9	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5205470000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 106.38 DECITEX BUT NOT LESS THAN 83.33 DECITEX PER SINGLE YARN (EXCEEDING 94 METRIC NUMBER BUT NOT EXCEEDING 120 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE	9	0			
5205480000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 83.33 DECITEX PER SINGLE YARN (EXCEEDING 120 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE	9	0			
5206110000	SINGLE YARN CONTAINING LESS THAN 85 % BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING 714.29 DECITEX OR MORE (NOT EXCEEDING 14 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5206120000	SINGLE YARN CONTAINING LESS THAN 85 % BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 714.29 DECITEX BUT NOT LESS THAN 232.56 DECITEX (EXCEEDING 14 METRIC NUMBER BUT NOT EXCEEDING 43 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5206130000	SINGLE YARN CONTAINING LESS THAN 85 % BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 232.56 DECITEX BUT NOT LESS THAN 192.31 DECITEX (EXCEEDING 43 METRIC NUMBER BUT NOT EXCEEDING 52 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5206140000	SINGLE YARN CONTAINING LESS THAN 85 % BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 192.31 DECITEX BUT NOT LESS THAN 125 DECITEX (EXCEEDING 52 METRIC NUMBER BUT NOT EXCEEDING 80 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5206150000	SINGLE YARN CONTAINING LESS THAN 85 % BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 125 DECITEX (EXCEEDING 80 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5206210000	SINGLE YARN CONTAINING LESS THAN 85 % BY WEIGHT OF COMBED COTTON FIBRES, MEASURING 714.29 DECITEX OR MORE (NOT EXCEEDING 14 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5206220000	SINGLE YARN CONTAINING LESS THAN 85 % BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 714.29 DECITEX BUT NOT LESS THAN 232.56 DECITEX (EXCEEDING 14 METRIC NUMBER BUT NOT EXCEEDING 43 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5206230000	SINGLE YARN CONTAINING LESS THAN 85 % BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 232.56 DECITEX BUT NOT LESS THAN 192.31 DECITEX (EXCEEDING 43 METRIC NUMBER BUT NOT EXCEEDING 52 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5206240000	SINGLE YARN CONTAINING LESS THAN 85 % BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 192.31 DECITEX BUT NOT LESS THAN 125 DECITEX (EXCEEDING 52 METRIC NUMBER BUT NOT EXCEEDING 80 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5206250000	SINGLE YARN CONTAINING LESS THAN 85 % BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 125 DECITEX (EXCEEDING 80 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5206310000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING LESS THAN 85 % BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING 714.29 DECITEX OR MORE PER SINGLE YARN (NOT EXCEEDING 14 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE	9	0			
5206320000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING LESS THAN 85 % BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 714.29 DECITEX BUT NOT LESS THAN 232.56 DECITEX PER SINGLE YARN (EXCEEDING 14 METRIC NUMBER BUT NOT EXCEEDING 43 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5206330000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING LESS THAN 85 % BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 232.56 DECITEX BUT NOT LESS THAN 192.31 DECITEX PER SINGLE YARN (EXCEEDING 43 METRIC NUMBER BUT NOT EXCEEDING 52 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5206340000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING LESS THAN 85 % BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 192.31 DECITEX BUT NOT LESS THAN 125 DECITEX PER SINGLE YARN (EXCEEDING 52 METRIC NUMBER BUT NOT EXCEEDING 80 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5206350000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING LESS THAN 85 % BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 125 DECITEX PER SINGLE YARN (EXCEEDING 80 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5206410000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING LESS THAN 85 % BY WEIGHT OF COMBED COTTON FIBRES, MEASURING 714.29 DECITEX OR MORE PER SINGLE YARN (NOT EXCEEDING 14 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE	9	0			
5206420000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING LESS THAN 85 % BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 714.29 DECITEX BUT NOT LESS THAN 232.56 DECITEX PER SINGLE YARN (EXCEEDING 14 METRIC NUMBER BUT NOT EXCEEDING 43 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5206430000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING LESS THAN 85 % BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 232.56 DECITEX BUT NOT LESS THAN 192.31 DECITEX PER SINGLE YARN (EXCEEDING 43 METRIC NUMBER BUT NOT EXCEEDING 52 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5206440000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING LESS THAN 85 % BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 192.31 DECITEX BUT NOT LESS THAN 125 DECITEX PER SINGLE YARN (EXCEEDING 52 METRIC NUMBER BUT NOT EXCEEDING 80 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5206450000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING LESS THAN 85 % BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 125 DECITEX PER SINGLE YARN (EXCEEDING 80 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5207100000	YARN CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, PUT UP FOR RETAIL SALE	17	0			
5207900000	YARN CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, PUT UP FOR RETAIL SALE	17	0			
5208110000	UNBLEACHED PLAIN WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 100 G/M2	17	0			
5208120000	UNBLEACHED PLAIN WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 100 G/M2	17	0			
5208130000	UNBLEACHED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5208190000	OTHER UNBLEACHED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5208211000	BLEACHED PLAIN WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 35 G/M2	17	0			
5208219000	OTHER BLEACHED PLAIN WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 100 G/M2	17	0			
5208220000	BLEACHED PLAIN WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 100 G/M2	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5208230000	BLEACHED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5208290000	OTHER BLEACHED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5208310000	DYED PLAIN WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 100 G/M2	17	0			
5208320000	DYED PLAIN WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 100 G/M2	17	0			
5208330000	DYED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5208390000	OTHER DYED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5208410000	PLAIN WOVEN FABRICS OF COTTON, OF YARNS OF DIFFERENT COLOURS, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 100 G/M2	17	0			
5208420000	PLAIN WOVEN FABRICS OF COTTON, OF YARNS OF DIFFERENT COLOURS, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 100 G/M2	17	0			
5208430000	WOVEN FABRICS OF COTTON, OF YARNS OF DIFFERENT COLOURS, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5208490000	OTHER WOVEN FABRICS OF COTTON, OF YARNS OF DIFFERENT COLOURS, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5208510000	PRINTED PLAIN WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 100 G/M2	17	0			
5208520000	PRINTED PLAIN WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 100 G/M2	17	0			
5208591000	PRINTED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING 200 G/M2 OR LESS, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL	17	0			
5208599000	OTHER PRINTED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5209110000	UNBLEACHED PLAIN WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M2	17	0			
5209120000	UNBLEACHED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL, WEIGHING MORE THAN 200 G/M2	17	0			
5209190000	OTHER UNBLEACHED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M2	17	0			
5209210000	BLEACHED PLAIN WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M2	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5209220000	BLEACHED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL, WEIGHING MORE THAN 200 G/M2	17	0			
5209290000	OTHER BLEACHED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M2	17	0			
5209310000	DYED PLAIN WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M2	17	0			
5209320000	DYED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL, WEIGHING MORE THAN 200 G/M2	17	0			
5209390000	OTHER DYED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M2	17	0			
5209410000	PLAIN WOVEN FABRICS OF COTTON, OF YARNS OF DIFFERENT COLOURS, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M2	17	0			
5209420000	PLAIN WOVEN FABRICS OF COTTON, DENIM, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M2	17	0			
5209430000	OTHER WOVEN FABRICS OF COTTON, OF YARN OF DIFFERENT COLOURS, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL, WEIGHING MORE THAN 200 G/M2	17	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5209490000	OTHER FABRICS OF COTTON, OF YARNS OF DIFFERENT COLOURS, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M2	17	0			
5209510000	PRINTED PLAIN WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M2	17	0			
5209520000	PRINTED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL, WEIGHING MORE THAN 200 G/M2	17	0			
5209590000	OTHER PRINTED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M2	17	0			
5210110000	UNBLEACHED PLAIN WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5210190000	OTHER UNBLEACHED FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5210210000	BLEACHED PLAIN WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 G/M2	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5210290000	OTHER BLEACHED FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5210310000	DYED PLAIN WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5210320000	DYED WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5210390000	OTHER DYED FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5210410000	PLAIN WOVEN FABRICS OF COTTON OF YARNS OF DIFFERENT COLOURS, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5210490000	OTHER WOVEN FABRICS OF COTTON OF YARNS OF DIFFERENT COLOURS, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5210510000	PRINTED PLAIN WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 G/M2	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5210590000	OTHER PRINTED FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5211110000	UNBLEACHED PLAIN WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M2	17	0			
5211120000	UNBLEACHED WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M2	17	0			
5211190000	OTHER UNBLEACHED FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M2	17	0			
5211200000	BLEACHED WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M2	17	0			
5211310000	DYED PLAIN WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M2	17	0			
5211320000	DYED WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M2	17	0			
5211390000	OTHER DYED FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M2	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5211410000	PLAIN WOVEN FABRICS OF COTTON OF YARNS OF DIFFERENT COLOURS, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M2	17	0			
5211420000	WOVEN FABRICS OF COTTON, DENIM, OF YARNS OF DIFFERENT COLOURS, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M2	17	0			
5211430000	OTHER WOVEN FABRICS OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL, OF YARN OF DIFFERENT COLOURS, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M2, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES	17	0			
5211490000	OTHER WOVEN FABRICS OF COTTON OF YARNS OF DIFFERENT COLOURS, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M2	17	0			
5211510000	PRINTED PLAIN WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M2	17	0			
5211520000	PRINTED WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M2	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5211590000	OTHER PRINTED PLAIN WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M2	17	0			
5212110000	OTHER UNBLEACHED WOVEN FABRICS OF COTTON WEIGHING 200 G/M2 OR LESS	17	0			
5212120000	OTHER BLEACHED WOVEN FABRICS OF COTTON WEIGHING 200 G/M2 OR LESS	17	0			
5212130000	OTHER DYED WOVEN FABRICS OF COTTON WEIGHING 200 G/M2 OR LESS	17	0			
5212140000	OTHER WOVEN FABRICS OF COTTON OF YARN OF DIFFERENT COLOURS, WEIGHING 200 G/M2 OR LESS	17	0			
5212150000	OTHER PRINTED WOVEN FABRICS OF COTTON WEIGHING 200 G/M2 OR LESS	17	0			
5212210000	OTHER UNBLEACHED WOVEN FABRICS OF COTTON WEIGHING MORE THAN 200 G/M2	17	0			
5212220000	OTHER BLEACHED WOVEN FABRICS OF COTTON WEIGHING MORE THAN 200 G/M2	17	0			
5212230000	OTHER DYED WOVEN FABRICS OF COTTON WEIGHING MORE THAN 200 G/M2	17	0			
5212240000	OTHER WOVEN FABRICS OF COTTON OF YARN OF DIFFERENT COLOURS, WEIGHING MORE THAN 200 G/M2	17	0			
5212250000	OTHER PRINTED WOVEN FABRICS OF COTTON WEIGHING MORE THAN 200 G/M2	17	0			
5301100000	FLAX, RAW OR RETTED	0	0			
5301210000	FLAX, BROKEN OR SCUTCHED	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5301290000	FLAX, HACKLED OR OTHERWISE PROCESSED, BUT NOT SPUN	0	0			
5301300000	FLAX TOW AND WASTE	0	0			
5302100000	TRUE HEMP, RAW OR RETTED	0	0			
5302900000	TRUE HEMP (CANNABIS SATIVA L.) PROCESSED, BUT NOT SPUN; TOW AND WASTE OF TRUE HEMP (INCLUDING YARN WASTE AND GARNETTED STOCK)	0	0			
5303100000	JUTE AND OTHER TEXTILE BAST FIBRES, RAW OR RETTED	9	10			
5303903000	JUTE, PROCESSED BUT NOT SPUN, TOW AND WASTE OF TRUE HEMP (INCLUDING YARN WASTE AND GARNETTED STOCK)	9	10			
5303909000	OTHER TEXTILE BAST FIBRES, TOW AND WASTE OF THESE FIBRES (EXCLUDING JUTE, FLAX, TRUE HEMP AND RAMIE)	9	10			
5305001100	ABACA FIBRES, RAW	9	5			
5305001900	OTHER ABACA FIBRES	9	5			
5305009010	COCONUT FIBRES, RAW	9	5			
5305009020	SISAL FIBRES AND OTHER TEXTILE FIBRES OF THE GENUS AGAVE, RAW	9	5			
5305009090	OTHER VEGETABLE TEXTILE FIBRES, NOT ELSEWHERE SPECIFIED OR INCLUDED, RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF THESE FIBRES (INCLUDING YARN WASTE AND GARNETTED STOCK)	0	0			
5306100000	SINGLE FLAX YARN	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5306201000	MULTIPLE (FOLDED) OR CABLED FLAX YARN, PUT UP FOR RETAIL SALE	17	0			
5306209000	OTHER MULTIPLE (FOLDED) OR CABLED FLAX YARN	9	0			
5307100000	SINGLE YARN OF JUTE OR OF OTHER TEXTILE BAST FIBRES OF HEADING 53.03	9	0			
5307200000	MULTIPLE (FOLDED) OR CABLED YARN OF JUTE OR OF OTHER TEXTILE BAST FIBRES OF HEADING 53.03	9	0			
5308100000	COIR YARN	9	0			
5308200000	YARN OF TRUE HEMP	9	0			
5308900010	PAPER YARN	0	0			
5308900090	OTHER YARN OF OTHER VEGETABLE TEXTILE FIBRES	9	10			
5309110000	UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF FLAX	17	0			
5309190000	OTHER WOVEN FABRICS CONTAINING 85 % OR MORE BY WEIGHT OF FLAX (FOR EXAMPLE, DYED)	17	0			
5309210000	UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF FLAX	17	0			
5309290000	OTHER WOVEN FABRICS CONTAINING LESS THAN 85 % BY WEIGHT OF FLAX (FOR EXAMPLE, DYED)	17	0			
5310100000	UNBLEACHED WOVEN FABRICS OF JUTE OR OF OTHER TEXTILE BAST FIBRES OF HEADING 53.03	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5310900000	WOVEN FABRICS OF JUTE OR OF OTHER TEXTILE BAST FIBRES OF HEADING 53.03, OTHER THAN UNBLEACHED	17	0			
5311000000	WOVEN FABRICS OF OTHER VEGETABLE TEXTILE FIBRES; WOVEN FABRICS OF PAPER YARN	17	0			
5401101000	SEWING THREAD OF SYNTHETIC FILAMENTS, PUT UP FOR RETAIL SALE	17	0			
5401109000	SEWING THREAD OF SYNTHETIC FILAMENTS, NOT PUT UP FOR RETAIL SALE	9	0			
5401201000	SEWING THREAD OF ARTIFICIAL FILAMENTS, PUT UP FOR RETAIL SALE	17	0			
5401209000	SEWING THREAD OF ARTIFICIAL FILAMENTS, NOT PUT UP FOR RETAIL SALE	9	0			
5402110000	HIGH TENACITY YARN OF ARAMIDS, NOT PUT UP FOR RETAIL SALE	0	0			
5402191000	HIGH TENACITY YARN OF NYLON-6,6, NOT PUT UP FOR RETAIL SALE	0	0			
5402199000	OTHER HIGH TENACITY YARN OF OTHER POLYAMIDES, NOT PUT UP FOR RETAIL SALE	0	0			
5402200000	HIGH TENACITY YARN OF POLYESTERS, NOT PUT UP FOR RETAIL SALE	0	0			
5402310000	TEXTURED YARN, OF NYLON OR OTHER POLYAMIDES, MEASURING PER SINGLE YARN NOT MORE THAN 50 TEX, NOT PUT UP FOR RETAIL SALE	0	0			
5402320000	TEXTURED YARN, OF NYLON OR OTHER POLYAMIDES, MEASURING PER SINGLE YARN MORE THAN 50 TEX, NOT PUT UP FOR RETAIL SALE	9	0			
5402330000	TEXTURED YARN, OF POLYESTERS, NOT PUT UP FOR RETAIL SALE	9	0			
5402340000	TEXTURED YARN, OF POLYPROPYLENE, NOT PUT UP FOR RETAIL SALE	9	10			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5402390000	OTHER TEXTURED YARN, OF SYNTHETIC FILAMENTS, NOT PUT UP FOR RETAIL SALE, INCLUDING SYNTHETIC MONOFILAMENT OF LESS THAN 67 DECITEX	9	10			
5402440010	SINGLE YARN, UNTWISTED OR WITH A TWIST NOT EXCEEDING 50 TURNS PER METRE, OF POLYURETHANE, NOT PUT UP FOR RETAIL SALE	0	0			
5402440090	SINGLE YARN, UNTWISTED OR WITH A TWIST NOT EXCEEDING 50 TURNS PER METRE, OF OTHER ELASTOMERS, NOT PUT UP FOR RETAIL SALE	9	0			
5402450000	SINGLE YARN, UNTWISTED OR WITH A TWIST NOT EXCEEDING 50 TURNS PER METRE, OF NYLON OR OTHER POLYAMIDES, NOT PUT UP FOR RETAIL SALE	0	0			
5402460000	OTHER SINGLE YARN, UNTWISTED OR WITH A TWIST NOT EXCEEDING 50 TURNS PER METRE, OF PARTIALLY ORIENTED POLYESTERS, NOT PUT UP FOR RETAIL SALE	9	10			
5402470000	OTHER SINGLE YARN, UNTWISTED OR WITH A TWIST NOT EXCEEDING 50 TURNS PER METRE, OF POLYESTERS, NOT PUT UP FOR RETAIL SALE	9	0			
5402480000	OTHER SINGLE YARN, UNTWISTED OR WITH A TWIST NOT EXCEEDING 50 TURNS PER METRE, OF POLYPROPYLENE, NOT PUT UP FOR RETAIL SALE	9	0			
5402491000	OTHER SINGLE YARN, UNTWISTED OR WITH A TWIST NOT EXCEEDING 50 TURNS PER METRE, OF POLYURETHANE, NOT PUT UP FOR RETAIL SALE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5402499000	OTHER SINGLE YARN, UNTWISTED OR WITH A TWIST NOT EXCEEDING 50 TURNS PER METRE, OTHER THAN OF NYLON OR OTHER POLYAMIDES, PARTIALLY ORIENTED POLYESTERS, OTHER POLYESTERS OR POLYURETHANE, NOT PUT UP FOR RETAIL SALE	9	0			
5402510000	SINGLE YARN, WITH A TWIST EXCEEDING 50 TURNS PER METRE, OF NYLON OR OTHER POLYAMIDES NOT PUT UP FOR RETAIL SALE	0	0			
5402520000	SINGLE YARN, WITH A TWIST EXCEEDING 50 TURNS PER METRE, OF POLYESTERS, NOT PUT UP FOR RETAIL SALE	0	0			
5402590000	OTHER SYNTHETIC FILAMENT SINGLE YARN, WITH A TWIST EXCEEDING 50 TURNS PER METRE, NOT PUT UP FOR RETAIL SALE, INCLUDING SYNTHETIC MONOFILAMENT OF LESS THAN 67 DECITEX	9	0			
5402610000	MULTIPLE (FOLDED) OR CABLED YARN, OF NYLON OR OTHER POLYAMIDES, NOT PUT UP FOR RETAIL SALE	0	0			
5402620000	MULTIPLE (FOLDED) OR CABLED YARN, OF POLYESTER, NOT PUT UP FOR RETAIL SALE, INCLUDING SYNTHETIC MONOFILAMENT OF LESS THAN 67 DECITEX	9	0			
5402690000	OTHER MULTIPLE (FOLDED) OR CABLED SYNTHETIC FILAMENT YARN, NOT PUT UP FOR RETAIL SALE, INCLUDING SYNTHETIC MONOFILAMENT OF LESS THAN 67 DECITEX	9	0			
5403100000	HIGH TENACITY YARN OF VISCOSE RAYON, NOT PUT UP FOR RETAIL SALE	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5403310000	SINGLE YARN OF VISCOSE RAYON, UNTWISTED OR WITH A TWIST NOT EXCEEDING 120 TURNS PER METRE, NOT PUT UP FOR RETAIL SALE	9	0			
5403320000	SINGLE YARN OF VISCOSE RAYON, WITH A TWIST EXCEEDING 120 TURNS PER METRE, NOT PUT UP FOR RETAIL SALE	9	0			
5403330000	SINGLE YARN, OF CELLULOSE ACETATE, NOT PUT UP FOR RETAIL SALE, INCLUDING ARTIFICIAL MONOFILAMENT OF LESS THAN 67 DECITEX	9	0			
5403390000	OTHER ARTIFICIAL FILAMENT SINGLE YARN, NOT PUT UP FOR RETAIL SALE, INCLUDING ARTIFICIAL MONOFILAMENT OF LESS THAN 67 DECITEX	9	0			
5403410000	MULTIPLE (FOLDED) OR CABLED YARN OF VISCOSE RAYON, NOT PUT UP FOR RETAIL SALE	9	0			
5403420000	MULTIPLE (FOLDED) OR CABLED YARN OF CELLULOSE ACETATE, NOT PUT UP FOR RETAIL SALE	9	0			
5403490000	OTHER MULTIPLE (FOLDED) OR CABLED ARTIFICIAL FILAMENT YARN, NOT PUT UP FOR RETAIL SALE, INCLUDING ARTIFICIAL MONOFILAMENT OF LESS THAN 67 DECITEX	9	0			
5404111000	SYNTHETIC POLYURETHANE MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM, OF POLYURETHANE ELASTOMERS	0	0			
5404119000	SYNTHETIC POLYURETHANE MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM, OF OTHER ELASTOMERS	0	0			
5404120000	SYNTHETIC POLYURETHANE MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM, OF POLYPROPYLENE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5404191000	SYNTHETIC POLYURETHANE MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM, POLYURETHANE	0	0			
5404199000	OTHER SYNTHETIC POLYURETHANE MONOFILAMENTS OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM	0	0			
5404900000	STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW), OF SYNTHETIC TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM.	9	10			
5405000000	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	0	0			
5406001000	SYNTHETIC FILAMENT YARN, PUT UP FOR RETAIL SALE	17	0			
5406009000	ARTIFICIAL FILAMENT YARN, PUT UP FOR RETAIL SALE	17	0			
5407101000	WOVEN FABRICS OBTAINED FROM HIGH TENACITY YARN OF NYLON OR OTHER POLYAMIDES OR OF POLYESTERS, FOR MAKING TYRES	9	0			
5407109000	OTHER WOVEN FABRICS OBTAINED FROM HIGH TENACITY YARN OF NYLON OR OTHER POLYAMIDES OR OF POLYESTERS	17	0			
5407200000	WOVEN FABRICS OBTAINED FROM STRIP OR THE LIKE, OF SYNTHETIC FILAMENTS	17	0			
5407300000	WOVEN FABRICS OF SYNTHETIC FILAMENT YARN SPECIFIED IN NOTE 9 TO SECTION XI	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5407410000	UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF FILAMENTS OF NYLON OR OTHER POLYAMIDES	17	0			
5407420000	DYED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF FILAMENTS OF NYLON OR OTHER POLYAMIDES	17	0			
5407430000	WOVEN FABRICS OF YARN OF DIFFERENT COLOURS, CONTAINING 85 % OR MORE BY WEIGHT OF FILAMENTS OF NYLON OR OTHER POLYAMIDES	17	0			
5407440000	PRINTED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF FILAMENTS OF NYLON OR OTHER POLYAMIDES	17	0			
5407510000	UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF TEXTURED POLYESTER FILAMENTS	17	0			
5407520000	DYED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF TEXTURED POLYESTER FILAMENTS	17	0			
5407530000	WOVEN FABRICS OF DIFFERENT COLOUR YARNS, CONTAINING 85 % OR MORE BY WEIGHT OF TEXTURED POLYESTER FILAMENTS	17	0			
5407540000	PRINTED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF TEXTURED POLYESTER FILAMENTS	17	0			
5407610000	OTHER WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF NON-TEXTURED POLYESTER FILAMENTS	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5407690000	OTHER WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF POLYESTER FILAMENTS	17	0			
5407711000	TYRE CORD FABRIC MADE WITH YARN OF POLY(VINYL ALCOHOL), UNBLEACHED OR BLEACHED	0	0			
5407719000	OTHER WOVEN FABRICS CONTAINING 85 % OR MORE BY WEIGHT OF SYNTHETIC FILAMENTS, UNBLEACHED OR BLEACHED, OTHER THAN TYRE CORD FABRIC MADE WITH YARN OF POLYVINYL ALCOHOL	17	0			
5407720000	DYED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF SYNTHETIC FILAMENTS	17	0			
5407730000	WOVEN FABRICS OF DIFFERENT COLOUR YARNS, CONTAINING 85 % OR MORE BY WEIGHT OF SYNTHETIC FILAMENTS	17	0			
5407740000	PRINTED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF SYNTHETIC FILAMENTS	17	0			
5407810000	UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF SYNTHETIC FILAMENTS, MIXED MAINLY OR SOLELY WITH COTTON	17	0			
5407820000	DYED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF SYNTHETIC FILAMENTS, MIXED MAINLY OR SOLELY WITH COTTON	17	0			
5407830000	WOVEN FABRICS OF DIFFERENT COLOUR YARNS, CONTAINING LESS THAN 85 % BY WEIGHT OF SYNTHETIC FILAMENTS, MIXED MAINLY OR SOLELY WITH COTTON	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5407840000	PRINTED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF SYNTHETIC FILAMENTS, MIXED MAINLY OR SOLELY WITH COTTON	17	0			
5407910000	OTHER UNBLEACHED OR BLEACHED WOVEN FABRICS OF SYNTHETIC FILAMENT YARNS	17	0			
5407920000	OTHER DYED WOVEN FABRICS OF SYNTHETIC FILAMENT YARNS	17	0			
5407930000	OTHER WOVEN FABRICS OF YARNS OF DIFFERENT COLOURS OF SYNTHETIC FILAMENT YARNS	17	0			
5407940000	OTHER PRINTED WOVEN FABRICS OF SYNTHETIC FILAMENT YARNS	17	0			
5408100010	WOVEN FABRICS OBTAINED FROM HIGH TENACITY YARN OF VISCOSE RAYON, FOR MAKING TYRES	9	0			

<sup>1</sup> SEA: Agricultural Safeguard foreseen in Article 29 of this Agreement.

\* The tariffs resulting from the application of the Price Band System will be maintained.

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5408100090	OTHER WOVEN FABRICS OBTAINED FROM HIGH TENACITY YARN OF VISCOSE RAYON	17	0			
5408210000	UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF ARTIFICIAL FILAMENT OR STRIP OR THE LIKE	17	0			
5408220000	DYED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF ARTIFICIAL FILAMENT OR STRIP OR THE LIKE	17	0			
5408230000	WOVEN FABRICS OF YARNS OF DIFFERENT COLOURS, CONTAINING 85 % OR MORE BY WEIGHT OF ARTIFICIAL FILAMENT OR STRIP OR THE LIKE	17	0			
5408240000	PRINTED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT ARTIFICIAL FILAMENT OR STRIP OR THE LIKE	17	0			
5408310000	OTHER UNBLEACHED OR BLEACHED WOVEN FABRICS OF ARTIFICIAL FILAMENT YARNS	17	0			
5408320000	OTHER DYED WOVEN FABRICS OF ARTIFICIAL FILAMENT YARNS	17	0			
5408330000	OTHER WOVEN FABRICS OF YARNS OF DIFFERENT COLOURS OF ARTIFICIAL FILAMENT YARNS	17	0			
5408340000	OTHER PRINTED WOVEN FABRICS OF ARTIFICIAL FILAMENT YARNS	17	0			
5501100000	TOW OF NYLON OR OTHER POLYAMIDES	9	0			
5501200000	TOW OF POLYESTERS	0	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5501301000	ACRYLIC OR MODACRYLIC TOW OBTAINED BY WET EXTRUSION	9	0			
5501309000	OTHER ACRYLIC OR MODACRYLIC TOW	9	0			
5501400000	POLYPROPYLENE TOW	0	0			
5501900000	OTHER SYNTHETIC FILAMENT TOW	0	0			
5502001000	TOW OF CELLULOSE ACETATE ROVINGS	0	0			
5502002000	VISCOSE RAYON TOW	0	0			
5502009000	TOW OF OTHER ARTIFICIAL FILAMENTS	0	0			
5503110000	STAPLE FIBRES, OF ARAMIDS, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	9	10			
5503190000	STAPLE FIBRES, OF NYLON OR OTHER POLYAMIDES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	9	0			
5503200000	STAPLE FIBRES, OF POLYESTERS, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	0	0			
5503301000	STAPLE FIBRES, ACRYLIC OR MODACRYLIC, OBTAINED BY WET EXTRUSION NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	9	0			
5503309000	OTHER STAPLE FIBRES, ACRYLIC OR MODACRYLIC, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5503400000	STAPLE FIBRES, OF POLYPROPYLENE, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	9	10			
5503901000	OTHER SYNTHETIC STAPLE FIBRES, VINYL, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	0	0			
5503909000	OTHER SYNTHETIC STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	0	0			
5504100000	STAPLE FIBRES, OF VISCOSE RAYON, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	0	0			
5504900000	OTHER ARTIFICIAL STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	0	0			
5505100000	WASTE OF SYNTHETIC FIBRES	9	10			
5505200000	WASTE OF ARTIFICIAL FIBRES	9	0			
5506100000	STAPLE FIBRES, OF NYLON OR OTHER POLYAMIDES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	9	0			
5506200000	STAPLE FIBRES, OF POLYESTERS, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	0	0			
5506300000	STAPLE FIBRES, ACRYLIC OR MODACRYLIC, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5506900000	OTHER SYNTHETIC STAPLE FIBRES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	9	10			
5507000000	ARTIFICIAL STAPLE FIBRES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	9	0			
5508101000	SEWING THREAD OF SYNTHETIC STAPLE FIBRES, PUT UP FOR RETAIL SALE	17	0			
5508109000	OTHER SEWING THREAD OF SYNTHETIC STAPLE FIBRES	9	0			
5508201000	SEWING THREAD OF ARTIFICIAL STAPLE FIBRES, PUT UP FOR RETAIL SALE	17	0			
5508209000	OTHER SEWING THREAD OF ARTIFICIAL STAPLE FIBRES	9	0			
5509110000	SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF STAPLE FIBRES OF NYLON OR OTHER POLYAMIDES, NOT PUT UP FOR RETAIL SALE	9	0			
5509120000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF STAPLE FIBRES OF NYLON OR OTHER POLYAMIDES, NOT PUT UP FOR RETAIL SALE	9	0			
5509210000	SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF POLYESTER STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE	9	0			
5509220000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF POLYESTER STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE	9	0			
5509310000	SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF ACRYLIC OR MODACRYLIC STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5509320000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF ACRYLIC OR MODACRYLIC STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE	9	0			
5509410000	OTHER SINGLE YARN, CONTAINING 85 % OR MORE BY WEIGHT OF SYNTHETIC STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE	9	0			
5509420000	OTHER MULTIPLE (FOLDED) OR CABLED YARN, CONTAINING 85 % OR MORE BY WEIGHT OF SYNTHETIC STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE	9	0			
5509510000	OTHER YARN, OF POLYESTER STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH ARTIFICIAL STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE	9	0			
5509520000	OTHER YARN, OF POLYESTER STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH WOOL OR FINE ANIMAL HAIR, NOT PUT UP FOR RETAIL SALE	9	0			
5509530000	OTHER YARN, OF POLYESTER STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, NOT PUT UP FOR RETAIL SALE	9	0			
5509590000	OTHER YARN, OF POLYESTER STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE	9	0			
5509610000	OTHER YARN, OF ACRYLIC OR MODACRYLIC STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH WOOL OR FINE ANIMAL HAIR, NOT PUT UP FOR RETAIL SALE	9	0			
5509620000	OTHER YARN, OF ACRYLIC OR MODACRYLIC STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, NOT PUT UP FOR RETAIL SALE	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5509690000	OTHER YARN, OF ACRYLIC OR MODACRYLIC STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE	9	0			
5509910000	OTHER YARN, OF SYNTHETIC STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH WOOL OR FINE ANIMAL HAIR, NOT PUT UP FOR RETAIL SALE	9	0			
5509920000	OTHER YARN, OF SYNTHETIC STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, NOT PUT UP FOR RETAIL SALE	9	0			
5509990000	OTHER YARN, OF SYNTHETIC STAPLE FIBRES, OTHER THAN THAT MIXED MAINLY OR SOLELY WITH WOOL, FINE ANIMAL HAIR OR COTTON, NOT PUT UP FOR RETAIL SALE	9	0			
5510110000	SINGLE YARN, CONTAINING 85 % OR MORE BY WEIGHT OF ARTIFICIAL STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE	9	0			
5510120000	MULTIPLE (FOLDED) OR CABLED YARN, CONTAINING 85 % OR MORE BY WEIGHT OF ARTIFICIAL STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE	9	0			
5510200000	OTHER YARN, OF ARTIFICIAL STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH WOOL OR FINE ANIMAL HAIR, NOT PUT UP FOR RETAIL SALE	9	0			
5510300000	OTHER YARN, OF ARTIFICIAL STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, NOT PUT UP FOR RETAIL SALE	9	0			
5510900000	OTHER YARN, OF ARTIFICIAL STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5511100000	YARN OF SYNTHETIC STAPLE FIBRES, CONTAINING 85 % OR MORE BY WEIGHT OF SUCH FIBRES, PUT UP FOR RETAIL SALE	17	0			
5511200000	YARN OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85 % BY WEIGHT OF SUCH FIBRES, PUT UP FOR RETAIL SALE	17	0			
5511300000	YARN OF ARTIFICIAL STAPLE FIBRES, PUT UP FOR RETAIL SALE	17	0			
5512110000	UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF POLYESTER STAPLE FIBRES	17	0			
5512190000	DYED WOVEN FABRICS, OF YARNS OF DIFFERENT COLOURS OR PRINTED, CONTAINING 85 % OR MORE BY WEIGHT OF POLYESTER STAPLE FIBRES	17	0			
5512210000	UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF ACRYLIC OR MODACRYLIC STAPLE FIBRES	17	0			
5512290000	DYED WOVEN FABRICS, OF YARNS OF DIFFERENT COLOURS OR PRINTED, CONTAINING 85 % OR MORE BY WEIGHT OF ACRYLIC OR MODACRYLIC STAPLE FIBRES	17	0			
5512910000	OTHER UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF SYNTHETIC STAPLE FIBRES	17	0			
5512990000	OTHER DYED WOVEN FABRICS, OF YARNS OF DIFFERENT COLOURS OR PRINTED, CONTAINING 85 % OR MORE BY WEIGHT OF STAPLE FIBRES	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5513110000	UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF POLYESTER STAPLE FIBRES, PLAIN WEAVE, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT NOT EXCEEDING 170 G/M2	17	0			
5513120000	UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING POLYESTER STAPLE FIBRES, 3-THREAD OR 4-THREAD TWILL, INCLUDING CROSS TWILL OF A WEIGHT NOT EXCEEDING 170 G/M2	17	0			
5513130000	OTHER UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF POLYESTER STAPLE FIBRES	17	0			
5513190000	OTHER WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85 % BY WEIGHT OF SUCH FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT NOT EXCEEDING 170 G/M2	17	0			
5513210000	DYED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF POLYESTER STAPLE FIBRES, PLAIN WEAVE, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT NOT EXCEEDING 170 G/M2	17	0			
5513231000	DYED WOVEN FABRICS, OF POLYESTER STAPLE FIBRES, 3-THREAD OR 4-THREAD TWILL, INCLUDING CROSS TWILL	17	0			
5513239000	OTHER DYED WOVEN FABRICS, CONTAINING POLYESTER STAPLE FIBRES OF A WEIGHT NOT EXCEEDING 170 G/M2	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5513290000	OTHER DYED WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85 % BY WEIGHT OF SUCH FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT NOT EXCEEDING 170 G/M2	17	0			
5513310000	WOVEN FABRICS OF YARNS OF DIFFERENT COLOURS, CONTAINING LESS THAN 85 % BY WEIGHT OF POLYESTER STAPLE FIBRES, PLAIN WEAVE, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT NOT EXCEEDING 170 G/M2	17	0			
5513391000	WOVEN FABRICS OF YARNS OF DIFFERENT COLOURS, OF POLYESTER STAPLE FIBRES, 3-THREAD OR 4-THREAD TWILL, INCLUDING CROSS TWILL	17	0			
5513392000	OTHER WOVEN FABRICS OF YARNS OF DIFFERENT COLOURS, OF POLYESTER STAPLE FIBRES	17	0			
5513399000	OTHER WOVEN FABRICS OF YARNS OF DIFFERENT COLOURS	17	0			
5513410000	PRINTED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF POLYESTER STAPLE FIBRES, PLAIN WEAVE, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT NOT EXCEEDING 170 G/M2	17	0			
5513491000	PRINTED WOVEN FABRICS, OF POLYESTER STAPLE FIBRES, 3-THREAD OR 4-THREAD TWILL, INCLUDING CROSS TWILL	17	0			
5513492000	OTHER PRINTED WOVEN FABRICS OF POLYESTER STAPLE FIBRES	17	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5513499000	OTHER PRINTED WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85 % BY WEIGHT OF SUCH FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 G/M2	17	0			
5514110000	UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF POLYESTER STAPLE FIBRES, PLAIN WEAVE, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 G/M2	17	0			
5514120000	UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING POLYESTER STAPLE FIBRES, 3-THREAD OR 4-THREAD TWILL, INCLUDING CROSS TWILL, OF A WEIGHT EXCEEDING 170 G/M2	17	0			
5514191000	OTHER UNBLEACHED OR BLEACHED WOVEN FABRICS OF POLYESTER STAPLE FIBRES	17	0			
5514199000	OTHER UNBLEACHED OR BLEACHED WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES	17	0			
5514210000	DYED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF POLYESTER STAPLE FIBRES, PLAIN WEAVE, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 G/M2	17	0			
5514220000	DYED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF POLYESTER FIBRES, PLAIN WEAVE, 3-THREAD OR 4-THREAD TWILL, INCLUDING CROSS TWILL, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 G/M2	17	0			
5514230000	OTHER DYED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF POLYESTER STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 G/M2	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5514290000	OTHER DYED WOVEN FABRICS, LESS THAN 85 % BY WEIGHT, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 G/M2	17	0			
5514301000	WOVEN FABRICS, OF YARNS OF DIFFERENT COLOURS, CONTAINING LESS THAN 85 % BY WEIGHT OF POLYESTER FIBRES, PLAIN WEAVE, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 G/M2	17	0			
5514302000	WOVEN FABRICS, OF YARNS OF DIFFERENT COLOURS, CONTAINING LESS THAN 85 % BY WEIGHT OF POLYESTER FIBRES, PLAIN WEAVE, 3-THREAD OR 4-THREAD TWILL, INCLUDING CROSS TWILL, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 G/M2	17	0			
5514303000	OTHER WOVEN FABRICS, OF YARNS OF DIFFERENT COLOURS, CONTAINING LESS THAN 85 % BY WEIGHT OF POLYESTER STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 G/M2	17	0			
5514309000	OTHER WOVEN FABRICS, OF YARNS OF DIFFERENT COLOURS, LESS THAN 85 % BY WEIGHT OF STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 G/M2	17	0			
5514410000	PRINTED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF POLYESTER FIBRES, PLAIN WEAVE, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 G/M2	17	0			
5514420000	PRINTED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF POLYESTER STAPLE FIBRES, 3-THREAD OR 4-THREAD TWILL, INCLUDING CROSS TWILL, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 G/M2	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5514430000	OTHER PRINTED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF POLYESTER STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 G/M2	17	0			
5514490000	OTHER PRINTED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 G/M2	17	0			
5515110000	OTHER WOVEN FABRICS, OF POLYESTER STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH VISCOSE RAYON STAPLE FIBRES	17	0			
5515120000	OTHER WOVEN FABRICS OF POLYESTER STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS	17	0			
5515130000	OTHER WOVEN FABRICS OF POLYESTER STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH WOOL OR FINE ANIMAL HAIR	17	0			
5515190000	OTHER WOVEN FABRICS OF POLYESTER STAPLE FIBRES	17	0			
5515210000	OTHER WOVEN FABRICS OF ACRYLIC OR MODACRYLIC STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS	17	0			
5515220000	OTHER WOVEN FABRICS OF ACRYLIC OR MODACRYLIC STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH WOOL OR FINE ANIMAL HAIR	17	0			
5515290000	OTHER WOVEN FABRICS OF ACRYLIC OR MODACRYLIC STAPLE FIBRES	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5515910000	OTHER WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS	17	0			
5515990000	OTHER WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES	17	0			
5516110000	UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF ARTIFICIAL STAPLE FIBRES	17	0			
5516120000	DYED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF ARTIFICIAL STAPLE FIBRES	17	0			
5516130000	WOVEN FABRICS OF DIFFERENT COLOUR YARNS, CONTAINING 85 % OR MORE BY WEIGHT OF ARTIFICIAL STAPLE FIBRES	17	0			
5516140000	PRINTED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF ARTIFICIAL STAPLE FIBRES	17	0			
5516210000	UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF ARTIFICIAL STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS	17	0			
5516220000	DYED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF ARTIFICIAL STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS	17	0			
5516230000	WOVEN FABRICS OF DIFFERENT COLOUR YARNS, CONTAINING LESS THAN 85 % BY WEIGHT OF ARTIFICIAL STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS	17	0			
5516240000	PRINTED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF ARTIFICIAL STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5516310000	UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF ARTIFICIAL STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH WOOL OR FINE ANIMAL HAIR	17	0			
5516320000	DYED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF ARTIFICIAL STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH WOOL OR FINE ANIMAL HAIR	17	0			
5516330000	WOVEN FABRICS OF DIFFERENT COLOUR YARNS, CONTAINING LESS THAN 85 % BY WEIGHT OF ARTIFICIAL STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH WOOL OR FINE ANIMAL HAIR	17	0			
5516340000	PRINTED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF ARTIFICIAL STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH WOOL OR FINE ANIMAL HAIR	17	0			
5516410000	UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF ARTIFICIAL STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH COTTON	17	0			
5516420000	DYED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF ARTIFICIAL STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH COTTON	17	0			
5516430000	WOVEN FABRICS OF DIFFERENT COLOUR YARNS, CONTAINING LESS THAN 85 % BY WEIGHT OF ARTIFICIAL STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH COTTON	17	0			
5516440000	PRINTED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF ARTIFICIAL STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH COTTON	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5516910000	OTHER UNBLEACHED OR BLEACHED WOVEN FABRICS OF ARTIFICIAL STAPLE FIBRES	17	0			
5516920000	OTHER DYED WOVEN FABRICS OF ARTIFICIAL STAPLE FIBRES	17	0			
5516930000	OTHER WOVEN FABRICS OF YARNS OF DIFFERENT COLOURS, OF ARTIFICIAL STAPLE FIBRES	17	0			
5516940000	OTHER PRINTED WOVEN FABRICS OF ARTIFICIAL STAPLE FIBRES	17	0			
5601100000	SANITARY TOWELS AND TAMPONS, NAPKINS AND NAPKIN LINERS FOR BABIES AND SIMILAR SANITARY ARTICLES, OF WADDING	9	0			
5601210000	WADDING AND OTHER ARTICLES OF COTTON WADDING	9	0			
5601220000	WADDING AND OTHER ARTICLES OF WADDING OF MAN-MADE FIBRES	9	0			
5601290000	WADDING AND OTHER ARTICLES OF WADDING, OTHER THAN OF COTTON AND MAN-MADE FIBRES	9	0			
5601300000	TEXTILE FLOCK AND DUST AND MILL NEPS	9	0			
5602100000	NEEDLELOOM FELT AND STITCH-BONDED FIBRE FABRICS, WHETHER OR NOT IMPREGNATED, COATED OR LAMINATED	9	0			
5602210000	FELT OF WOOL OR FINE ANIMAL HAIR, NOT IMPREGNATED, COATED, COVERED OR LAMINATED	9	0			
5602290000	FELT OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL OR FINE ANIMAL HAIR, NOT IMPREGNATED, COATED, COVERED OR LAMINATED	9	0			
5602900000	OTHER FELT, WHETHER OR NOT IMPREGNATED, COATED OR LAMINATED	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5603110000	NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED, OF MAN-MADE FILAMENTS, WEIGHING NOT MORE THAN 25 G/M2	0	0			
5603121000	NONWOVENS, OF POLYESTER, IMPREGNATED WITH STYRENE-BUTADIENE RUBBER WEIGHING NOT LESS THAN 43 G/M2, PRE-CUT, OF A WIDTH NOT MORE THAN 75 MM	9	10			
5603129000	OTHER NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED, OF MAN-MADE FILAMENTS, WEIGHING MORE THAN 25 G/M2 BUT NOT MORE THAN 70 G/M2	9	10			
5603130000	NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED, OF MAN-MADE FILAMENTS, WEIGHING MORE THAN 70 G/M2 BUT NOT MORE THAN 150 G/M2	9	0			
5603140000	NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED, OF MAN-MADE FILAMENTS, WEIGHING MORE THAN 150 G/M2	9	10			
5603910000	NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED, WEIGHING NOT MORE THAN 25 G/M2, OTHER THAN OF MAN-MADE FILAMENTS	0	0			
5603920000	NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED, WEIGHING MORE THAN 25 G/M2 BUT NOT MORE THAN 70 G/M2, OTHER THAN OF MAN-MADE FILAMENTS	9	10			
5603930000	NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED, WEIGHING MORE THAN 70 G/M2 BUT NOT MORE THAN 150 G/M2, OTHER THAN OF MAN-MADE FILAMENTS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5603940000	NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED, WEIGHING MORE THAN 150 G/M2, OTHER THAN OF MAN-MADE FILAMENTS	9	10			
5604100000	RUBBER THREAD AND CORD, TEXTILE COVERED	9	0			
5604902000	HIGH-TENACITY YARN, IMPREGNATED OR COATED, WITH UNVULCANISED RUBBER FOR TYRE MANUFACTURING	9	0			
5604909000	GIMPED TEXTILE, AND STRIP AND THE LIKE OF HEADING 54.04 OR 54.05, IMPREGNATED, COVERED, COATED OR SHEATHED WITH RUBBER OR PLASTICS	9	0			
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	0	0			
5606000000	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	9	0			
5607210000	BINDER OR BALER TWINE, OF SISAL OR OTHER TEXTILE FIBRES OF THE GENUS AGAVE	9	0			
5607290000	OTHER TWINE, CORDAGE, ROPE AND CABLES, OF SISAL OR OTHER TEXTILE FIBRES OF THE GENUS AGAVE	9	0			
5607410000	BINDER OR BALER TWINE, OF POLYETHYLENE OR POLYPROPYLENE	9	0			
5607490000	CORDAGE, ROPE AND CABLES, OF POLYETHYLENE OR POLYPROPYLENE	9	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5607500000	TWINE, CORDAGE, ROPE AND CABLES OF OTHER SYNTHETIC FIBRES	9	0			
5607900000	OTHER TWINE, CORDAGE, ROPE AND CABLES, WHETHER OR NOT PLAITED OR BRAIDED AND WHETHER OR NOT IMPREGNATED, COATED, COVERED OR SHEATHED WITH RUBBER OR PLASTICS	9	0			
5608110000	MADE UP FISHING NETS OF MAN-MADE TEXTILE MATERIALS	0	0			
5608190000	KNOTTED NETTING OF TWINE, CORDAGE OR ROPE, IN WEBS OR PIECES, AND OTHER MADE UP NETS OF MAN-MADE TEXTILE MATERIALS	9	0			
5608900000	OTHER MADE UP FISHING NETS AND OTHER MADE UP NETS OF OTHER TEXTILE MATERIALS, OTHER THAN OF MAN-MADE TEXTILE MATERIALS	0	0			
5609000000	ARTICLES OF YARN, STRIP OR THE LIKE OF HEADING 54.04 OR 54.05, TWINE, CORDAGE, ROPE OR CABLES, NOT ELSEWHERE SPECIFIED OR INCLUDED	9	0			
5701100000	KNOTTED CARPETS OF WOOL OR FINE ANIMAL HAIR, WHETHER OR NOT MADE UP	9	0			
5701900000	KNOTTED CARPETS OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL OR FINE ANIMAL HAIR, WHETHER OR NOT MADE UP	9	0			
5702100000	'KELIM', 'SCHUMACKS', 'KARAMINIE' AND OTHER SIMILAR HAND-WOVEN RUGS	9	0			
5702200000	FLOOR COVERINGS OF COCONUT FIBRES (COIR)	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5702310000	CARPETS AND OTHER FLOOR COVERINGS, OF PILE CONSTRUCTION, NOT MADE UP, OF WOOL OR FINE ANIMAL HAIR	9	0			
5702320000	CARPETS AND OTHER FLOOR COVERINGS, OF PILE CONSTRUCTION, NOT MADE UP, OF MAN-MADE TEXTILES	9	0			
5702390000	CARPETS AND OTHER FLOOR COVERINGS, OF PILE CONSTRUCTION, NOT MADE UP, OF OTHER TEXTILE MATERIALS	9	0			
5702410000	CARPETS AND OTHER FLOOR COVERINGS, OF PILE CONSTRUCTION, MADE UP, OF WOOL OR FINE ANIMAL HAIR	9	0			
5702420000	CARPETS AND OTHER FLOOR COVERINGS, OF PILE CONSTRUCTION, MADE UP, OF MAN-MADE TEXTILES	9	0			
5702490000	CARPETS AND OTHER FLOOR COVERINGS, OF PILE CONSTRUCTION, MADE UP, OF OTHER TEXTILE MATERIALS	9	0			
5702500000	CARPETS AND OTHER FLOOR COVERINGS, NOT OF PILE CONSTRUCTION, NOT MADE UP	9	0			
5702910000	CARPETS AND OTHER FLOOR COVERINGS, NOT OF PILE CONSTRUCTION, MADE UP, OF WOOL OR FINE ANIMAL HAIR	9	0			
5702920000	CARPETS AND OTHER FLOOR COVERINGS, NOT OF PILE CONSTRUCTION, MADE UP, OF MAN-MADE TEXTILES	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5702990000	CARPETS AND OTHER FLOOR COVERINGS, NOT OF PILE CONSTRUCTION, MADE UP, OF OTHER TEXTILE MATERIALS	9	0			
5703100000	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, TUFTED, WHETHER OR NOT MADE UP, OF WOOL OR FINE ANIMAL HAIR	9	0			
5703200000	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, TUFTED, WHETHER OR NOT MADE UP, OF NYLON OR OTHER POLYAMIDES	9	0			
5703300000	CARPETS AND OTHER FLOOR COVERINGS, TUFTED, WHETHER OR NOT MADE UP, OF OTHER MAN-MADE TEXTILE MATERIALS OR OF ARTIFICIAL TEXTILE MATERIAL	9	0			
5703900000	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, TUFTED, WHETHER OR NOT MADE UP, OF OTHER TEXTILE MATERIALS	9	0			
5704100000	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, OF FELT, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP, HAVING A MAXIMUM SURFACE AREA OF 0.3 M2	9	0			
5704900000	OTHER CARPETS AND OTHER FLOOR COVERINGS, OF FELT, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP	9	0			
5705000000	OTHER CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WHETHER OR NOT MADE UP	9	0			
5801100000	WOVEN PILE FABRICS AND CHENILLE FABRICS, OF WOOL OR FINE ANIMAL HAIR, OTHER THAN NARROW WOVEN FABRICS, EXCEPT PRODUCTS OF 58.02 OR 58.06	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5801210000	WEFT PILE FABRICS, OF COTTON, UNCUT, EXCEPT PRODUCTS OF 58.02 OR 58.06	17	0			
5801220000	WEFT PILE FABRICS, OF COTTON, CUT, CORDUROY, EXCEPT PRODUCTS OF 58.02 OR 58.06	17	0			
5801230000	OTHER WEFT PILE FABRICS, OF COTTON, OTHER THAN UNCUT, CUT, CORDUROY, EXCEPT PRODUCTS OF 58.02 OR 58.06	17	0			
5801240000	WARP PILE FABRICS, OF COTTON, ÉPINGLÉ (UNCUT), EXCEPT PRODUCTS OF 58.02 OR 58.06	17	0			
5801250000	WARP PILE FABRICS, OF COTTON, CUT, EXCEPT PRODUCTS OF 58.02 OR 58.06	17	0			
5801260000	CHENILLE FABRICS, OF COTTON, EXCEPT PRODUCTS OF 58.02 OR 58.06	17	0			
5801310000	UNCUT WEFT PILE FABRICS, OF MAN-MADE FIBRES, EXCEPT PRODUCTS OF 58.02 OR 58.06	17	0			
5801320000	WEFT PILE FABRICS, OF MAN-MADE FIBRES, CUT, CORDUROY, EXCEPT PRODUCTS OF 58.02 OR 58.06	17	0			
5801330000	OTHER WEFT PILE FABRICS, OF MAN-MADE FIBRES, OTHER THAN UNCUT, CUT, CORDUROY, EXCEPT PRODUCTS OF 58.02 OR 58.06	17	0			
5801340000	WARP PILE FABRICS, OF MAN-MADE FIBRES, ÉPINGLÉ (UNCUT), EXCEPT PRODUCTS OF 58.02 OR 58.06	17	0			
5801350000	WARP PILE FABRICS, OF MAN-MADE FIBRES, CUT, EXCEPT PRODUCTS OF 58.02 OR 58.06	17	0			
5801360000	CHENILLE FABRICS OF MAN-MADE FIBRES, EXCEPT PRODUCTS OF 58.02 OR 58.06	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5801900000	OTHER WOVEN PILE FABRICS, OTHER THAN KNITTED OR CROCHETED, , EXCEPT PRODUCTS OF 58.02 OR 58.06	17	0			
5802110000	UNBLEACHED TERRY TOWELLING, OF COTTON, OTHER THAN NARROW FABRICS	17	0			
5802190000	BLEACHED TERRY TOWELLING, OF COTTON, OF YARNS OF DIFFERENT COLOURS OR PRINTED, OTHER THAN NARROW FABRICS	17	0			
5802200000	TERRY TOWELLING OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON, OTHER THAN NARROW FABRICS	17	0			
5802300000	TUFTED TEXTILE FABRICS, OTHER THAN PRODUCTS OF HEADING 57.03	17	0			
5803001000	GAUZE, OF COTTON	17	0			
5803009000	GAUZE OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON	17	10			
5804100000	TULLES AND OTHER NET FABRICS	17	0			
5804210000	MECHANICALLY MADE LACE OF MAN-MADE FIBRES, IN STRIPS OR IN MOTIFS	17	0			
5804290000	MECHANICALLY MADE LACE OF OTHER TEXTILE MATERIALS, OTHER THAN OF MAN-MADE FIBRES, IN THE PIECE, IN STRIPS OR IN MOTIFS	17	0			
5804300000	HAND-MADE LACE, IN THE PIECE, IN STRIPS OR IN MOTIFS	17	0			
5805000000	TAPESTRIES, HAND-MADE, OF THE TYPE GOBELINS, FLANDERS, AUBUSSON, BEAUVAIS AND THE LIKE, AND NEEDLEWORK TAPESTRIES (E.G. PETIT POINT AND CROSS STITCH), WHETHER OR NOT MADE UP	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5806100000	NARROW WOVEN PILE FABRICS, CHENILLE FABRICS OR TERRY TOWELLING FABRICS, OTHER THAN GOODS OF HEADING 58.07	17	0			
5806200000	OTHER NARROW FABRICS, CONTAINING BY WEIGHT 5 % OF MORE OF ELASTOMERIC YARN, OR RUBBER THREAD, OTHER THAN GOODS OF HEADING 58.07	17	0			
5806310000	NARROW FABRICS, OF COTTON, OTHER THAN GOODS OF HEADING 58.07	17	0			
5806321000	NARROW FABRICS, OF MAN-MADE FIBRES, OF A WIDTH NOT EXCEEDING 4.1 CM, EXCEPT PRODUCTS OF 58.07	17	0			
5806329000	OTHER NARROW FABRICS OF MAN-MADE FIBRES, EXCEPT PRODUCTS OF 58.07	17	0			
5806390000	NARROW FABRICS OF OTHER TEXTILE MATERIALS (E.G. OF SILK), OTHER THAN GOODS OF HEADING 58.07	17	0			
5806400000	NARROW FABRICS CONSISTING OF WARP WITHOUT WEFT ASSEMBLED BY MEANS OF AN ADHESIVE (BOLDUCS)	17	0			
5807100000	WOVEN LABELS, BADGES AND SIMILAR ARTICLES OF TEXTILE MATERIALS, IN THE PIECE, IN STRIPS OR CUT TO SHAPE OR SIZE, NOT EMBROIDERED	17	0			
5807900000	OTHER LABELS, BADGES AND SIMILAR ARTICLES OF TEXTILE MATERIALS, IN THE PIECE, IN STRIPS OR CUT TO SHAPE OR SIZE, NOT EMBROIDERED (E.G. PRINTED)	17	0			
5808100000	BRAIDS IN THE PIECE	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5808900000	ORNAMENTAL TRIMMINGS IN THE PIECE, WITHOUT EMBROIDERY (OTHER THAN KNITTED OR CROCHETED); TASSELS, POMPONS AND SIMILAR ARTICLES	17	0			
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.	9	0			
5810100000	EMBROIDERY WITHOUT VISIBLE GROUND	17	0			
5810910000	EMBROIDERY, OF COTTON, IN THE PIECE, IN STRIPS OR IN MOTIFS	17	0			
5810920000	EMBROIDERY, OF MAN-MADE FIBRES, IN THE PIECE, IN STRIPS OR IN MOTIFS	17	0			
5810990000	EMBROIDERY OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON OR MAN-MADE FIBRES, IN THE PIECE, IN STRIPS OR IN MOTIFS	17	0			
5811000000	QUILTED TEXTILE PRODUCTS IN THE PIECE, COMPOSED OF ONE OR MORE LAYERS OF TEXTILE MATERIALS ASSEMBLED WITH PADDING BY STITCHING OR OTHERWISE, OTHER THAN EMBROIDERY OF HEADING 58.10	17	0			
5901100000	TEXTILE FABRICS COATED WITH GUM OR AMYLACEOUS SUBSTANCES, OF A KIND USED FOR THE OUTER COVERS OF BOOKS OR THE LIKE	17	0			
5901900000	TRACING CLOTH; PREPARED PAINTING CANVAS; BUCKRAM AND SIMILAR STIFFENED TEXTILE FABRICS OF A KIND USED FOR HAT FOUNDATIONS	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5902101000	TYRE CORD FABRIC OF HIGH TENACITY YARN OF NYLON OR OTHER POLYAMIDES, RUBBERISED	0	0			
5902109000	TYRE CORD FABRIC OF HIGH TENACITY YARN OF NYLON OR OTHER POLYAMIDES, OTHER THAN RUBBERISED	9	10			
5902201000	TYRE CORD FABRIC OF HIGH TENACITY YARN OF POLYESTERS, RUBBERISED	0	0			
5902209000	TYRE CORD FABRIC OF HIGH TENACITY YARN OF POLYESTERS, OTHER THAN RUBBERISED	0	0			
5902900000	OTHER TYRE CORD FABRIC	0	0			
5903100000	TEXTILE FABRICS, IMPREGNATED, COATED, COVERED OR LAMINATED WITH POLYVINYLCHLORIDE, OTHER THAN TYRE CORD FABRIC	17	7			
5903200000	TEXTILE FABRICS, IMPREGNATED, COATED, COVERED OR LAMINATED WITH POLYURETHANE, OTHER THAN TYRE CORD FABRIC	17	0			
5903900000	TEXTILE FABRICS, IMPREGNATED, COATED, COVERED OR LAMINATED WITH OTHER PLASTICS, OTHER THAN TYRE CORD FABRIC	17	7			
5904100000	LINOLEUM, WHETHER OR NOT CUT TO SHAPE	17	0			
5904900000	FLOOR COVERING CONSISTING OF A COATING OR COVERING APPLIED ON A TEXTILE BACKING, WHETHER OR NOT CUT TO SHAPE	17	0			
5905000000	TEXTILE WALL COVERINGS	17	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5906100000	ADHESIVE TAPE OF RUBBERIZED TEXTILE FABRIC WITH A WIDTH NOT EXCEEDING 20 CM	17	0			
5906910000	RUBBERISED TEXTILE FABRICS, KNITTED OR CROCHETED, EXCEPT ADHESIVE TAPE OF WIDTH NOT EXCEEDING 20 CM	17	0			
5906991000	WOVEN FABRICS OBTAINED FROM HIGH TENACITY YARN OF NYLON OR OTHER POLYAMIDES OR OF POLYESTERS, EXCEPT ADHESIVE TAPE OF WIDTH NOT EXCEEDING 20 CM	17	0			
5906999010	SPECIAL TEXTILE FABRICS FOR THE MANUFACTURE OF RUBBER ARTICLES, EXCEPT ADHESIVE TAPE OF WIDTH NOT EXCEEDING 20 CM	9	0			
5906999090	OTHER RUBBERISED TEXTILE FABRICS, OTHER THAN KNITTED OR CROCHETED, EXCEPT ADHESIVE TAPE OF WIDTH NOT EXCEEDING 20 CM	17	0			
5907000000	TEXTILE FABRICS OTHERWISE IMPREGNATED, COATED OR COVERED; PAINTED CANVAS BEING THEATRICAL SCENERY, STUDIO BACK-CLOTHS OR THE LIKE.	17	0			
5908000000	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	9	0			
5909000000	TEXTILE HOSEPIPING AND SIMILAR TEXTILE TUBING, WITH OR WITHOUT LINING, ARMOUR, OR ACCESSORIES OF OTHER MATERIALS	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5910000000	TRANSMISSION OR CONVEYOR BELTS OR BELTING, OF TEXTILE MATERIAL, WHETHER OR NOT REINFORCED WITH METAL OR OTHER MATERIAL	0	0			
5911100000	TEXTILE FABRICS, FELT AND FELT-LINED WOVEN FABRICS, COATED, COVERED OR LAMINATED WITH RUBBER, LEATHER OR OTHER MATERIAL, OF A KIND USED FOR CARD CLOTHING, AND SIMILAR FABRICS OF A KIND USED FOR OTHER TECHNICAL PURPOSES, INCLUDING TAPES OF VELVETS IMPREGNATED WITH RUBBER TO LINE ENJULIUS	0	0			
5911200000	BOLTING CLOTH, WHETHER OR NOT MADE UP	0	0			
5911310000	TEXTILE FABRICS AND FELTS, ENDLESS OR FITTED WITH LINKING DEVICES, OF A KIND USED IN PAPER-MAKING OR SIMILAR MACHINES (E.G. FOR PULP OR ASBESTOS-CEMENT) WEIGHING LESS THAN 650 G/M2	0	0			
5911320000	TEXTILE FABRICS AND FELTS, ENDLESS OR FITTED WITH LINKING DEVICES, OF A KIND USED IN PAPER-MAKING OR SIMILAR MACHINES (E.G. FOR PULP OR ASBESTOS-CEMENT) WEIGHING 650 G/M2 OR MORE	0	0			
5911400000	STRAINING CLOTH OF A KIND USED IN OIL PRESSES OR THE LIKE, INCLUDING THAT OF HUMAN HAIR	0	0			
5911901000	GASKETS OR WASHERS OF TEXTILE MATERIAL	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5911909000	OTHER TEXTILE PRODUCTS AND ARTICLES FOR TECHNICAL USES, OTHER THAN TEXTILE FABRICS, FELT AND FELT-LINED WOVEN FABRICS, COATED, COVERED OR LAMINATED WITH RUBBER, LEATHER OR OTHER MATERIAL, BOLTING CLOTH, FABRICS AND FELTS, ENDLESS OR FITTED WITH LINKING DEVICES, OF A KIND USED IN PAPER MACHINES OR SIMILAR MACHINES	0	0			
6001100000	"LONG PILE" FABRICS	17	0			
6001210000	TERRY FABRICS OF COTTON	17	0			
6001220000	TERRY FABRICS , OF MAN-MADE FIBRES	17	0			
6001290000	TERRY FABRICS, OF OTHER TEXTILE MATERIALS	17	0			
6001910000	PILE FABRICS, KNITTED OR CROCHETED, OF COTTON,	17	0			
6001920000	PILE FABRICS, KNITTED OR CROCHETED, OF MAN-MADE FIBRES	17	0			
6001990000	PILE FABRICS, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS	17	0			
6002400000	KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM, CONTAINING 5 % OR MORE BY WEIGHT OF ELASTOMERIC YARN, WITHOUT RUBBER THREAD	17	0			
6002900000	OTHER KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM, CONTAINING 5 % OR LESS BY WEIGHT OF ELASTOMERIC YARN, WITHOUT RUBBER THREAD	17	0			
6003100000	KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM, OTHER THAN THOSE OF HEADING 60.01 OR 60.02, OF WOOL OR FINE ANIMAL HAIR	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
6003200000	KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM, OTHER THAN THOSE OF HEADING 60.01 OR 60.02, OF COTTON	17	0			
6003300000	KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM, OTHER THAN THOSE OF HEADING 60.01 OR 60.02, OF SYNTHETIC FIBRES	17	0			
6003400000	KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM, OTHER THAN THOSE OF HEADING 60.01 OR 60.02, OF ARTIFICIAL FIBRES	17	0			
6003900000	OTHER KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM, OTHER THAN THOSE OF HEADING 60.01 OR 60.02	17	0			
6004100000	KNITTED OR CROCHETED FABRICS OF A WIDTH EXCEEDING 30 CM, CONTAINING 5 % OR MORE BY WEIGHT OF ELASTOMERIC YARN, WITHOUT RUBBER THREAD	17	0			
6004900000	OTHER KNITTED OR CROCHETED FABRICS OF A WIDTH EXCEEDING 30 CM	17	0			
6005210000	WARP KNIT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 60.01 TO 60.04, OF COTTON, UNBLEACHED OR BLEACHED	17	0			
6005220000	WARP KNIT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 60.01 TO 60.04, OF COTTON, DYED	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
6005230000	WARP KNIT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 60.01 TO 60.04, OF COTTON, OF YARNS OF DIFFERENT COLOURS	17	0			
6005240000	WARP KNIT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 60.01 TO 60.04, OF COTTON, PRINTED	17	0			
6005310000	WARP KNIT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 60.01 TO 60.04, OF SYNTHETIC FIBRES, UNBLEACHED OR BLEACHED	17	0			
6005320000	WARP KNIT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 60.01 TO 60.04, OF SYNTHETIC FIBRES, DYED	17	0			
6005330000	WARP KNIT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 60.01 TO 60.04, OF SYNTHETIC FIBRES, OF YARNS OF DIFFERENT COLOURS	17	0			
6005340000	WARP KNIT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 60.01 TO 60.04, OF SYNTHETIC FIBRES, PRINTED	17	0			
6005410000	WARP KNIT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 60.01 TO 60.04, OF ARTIFICIAL FIBRES, UNBLEACHED OR BLEACHED	17	0			
6005420000	WARP KNIT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 60.01 TO 60.04, OF ARTIFICIAL FIBRES, DYED	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
6005430000	WARP KNIT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 60.01 TO 60.04, OF ARTIFICIAL FIBRES, OF YARNS OF DIFFERENT COLOURS	17	0			
6005440000	WARP KNIT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 60.01 TO 60.04, OF ARTIFICIAL FIBRES, PRINTED	17	0			
6005900000	OTHER WARP KNIT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 60.01 TO 60.04	17	0			
6006100000	OTHER KNITTED OR CROCHETED FABRICS, OF WOOL OR FINE ANIMAL HAIR	17	0			
6006210000	OTHER KNITTED OR CROCHETED FABRICS, OF COTTON, UNBLEACHED OR BLEACHED	17	0			
6006220000	OTHER KNITTED OR CROCHETED FABRICS, OF COTTON, DYED	17	0			
6006230000	OTHER KNITTED OR CROCHETED FABRICS, OF COTTON, OF YARNS OF DIFFERENT COLOURS	17	0			
6006240000	OTHER KNITTED OR CROCHETED FABRICS, OF COTTON, PRINTED	17	0			
6006310000	OTHER KNITTED OR CROCHETED FABRICS, OF SYNTHETIC FIBRES, UNBLEACHED OR BLEACHED	17	0			
6006320000	OTHER KNITTED OR CROCHETED FABRICS, OF SYNTHETIC FIBRES, DYED	17	0			
6006330000	OTHER KNITTED OR CROCHETED FABRICS, OF SYNTHETIC FIBRES, OF YARNS OF DIFFERENT COLOURS	17	0			
6006340000	OTHER KNITTED OR CROCHETED FABRICS, OF SYNTHETIC FIBRES, PRINTED	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
6006410000	OTHER KNITTED OR CROCHETED FABRICS, OF ARTIFICIAL FIBRES, UNBLEACHED OR BLEACHED	17	0			
6006420000	OTHER KNITTED OR CROCHETED FABRICS, OF ARTIFICIAL FIBRES, DYED	17	0			
6006430000	OTHER KNITTED OR CROCHETED FABRICS, OF ARTIFICIAL FIBRES, OF YARNS OF DIFFERENT COLOURS	17	0			
6006440000	OTHER KNITTED OR CROCHETED FABRICS, OF ARTIFICIAL FIBRES, PRINTED	17	0			
6006900000	OTHER KNITTED OR CROCHETED FABRICS	17	0			
6101200000	MEN'S OR BOYS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS, (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OF COTTON, OTHER THAN THOSE OF HEADING 61.03	17	0			
6101300000	MEN'S OR BOYS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS, (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OF MAN-MADE FIBRES, OTHER THAN THOSE OF HEADING 61.03	17	0			
6101901000	MEN'S OR BOYS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS, (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OF WOOL OR FINE ANIMAL HAIR, OTHER THAN THOSE OF HEADING 61.03	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
6101909000	MEN'S OR BOYS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS, (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR MAN-MADE FIBRES, OTHER THAN THOSE OF HEADING 61.03	17	0			
6102100000	WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS, (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OF WOOL OR FINE ANIMAL HAIR, OTHER THAN THOSE OF HEADING 61.04	17	0			
6102200000	WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS, (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OF COTTON, OTHER THAN THOSE OF HEADING 61.04	17	0			
6102300000	WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS, (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OF MAN-MADE FIBRES, OTHER THAN THOSE OF HEADING 61.04	17	0			
6102900000	WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS, (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN THOSE OF HEADING 61.04	17	0			
6103101000	MEN'S OR BOYS' SUITS, KNITTED OR CROCHETED, OF WOOL OR FINE ANIMAL HAIR	17	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
6103102000	MEN'S OR BOYS' SUITS, KNITTED OR CROCHETED, OF SYNTHETIC FIBRES	17	0			
6103109000	MEN'S OR BOYS' SUITS, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR OR SYNTHETIC FIBRES	17	0			
6103220000	MEN'S OR BOYS' ENSEMBLES, KNITTED OR CROCHETED, OF COTTON	17	0			
6103230000	MEN'S OR BOYS' ENSEMBLES, KNITTED OR CROCHETED, OF SYNTHETIC FIBRES	17	0			
6103291000	MEN'S OR BOYS' ENSEMBLES, KNITTED OR CROCHETED, OF WOOL OR FINE ANIMAL HAIR	17	0			
6103299000	MEN'S OR BOYS' ENSEMBLES, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR OR SYNTHETIC FIBRES	17	0			
6103310000	MEN'S OR BOYS' JACKETS AND BLAZERS, KNITTED OR CROCHETED, OF WOOL OR FINE ANIMAL HAIR	17	0			
6103320000	MEN'S OR BOYS' JACKETS AND BLAZERS, KNITTED OR CROCHETED, OF COTTON	17	0			
6103330000	MEN'S OR BOYS' JACKETS AND BLAZERS, KNITTED OR CROCHETED, OF SYNTHETIC FIBRES	17	0			
6103390000	MEN'S OR BOYS' JACKETS AND BLAZERS, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR OR SYNTHETIC FIBRES	17	0			
6103410000	MEN'S OR BOYS' TROUSERS, BIB AND BRACE OVERALLS , BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED, OF WOOL OR FINE ANIMAL HAIR	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
6103420000	MEN'S OR BOYS' TROUSERS, BIB AND BRACE OVERALLS , BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED, OF COTTON	17	0			
6103430000	MEN'S OR BOYS' TROUSERS, BIB AND BRACE OVERALLS , BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED, OF SYNTHETIC FIBRES	17	0			
6103490000	MEN'S OR BOYS' TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR OR SYNTHETIC FIBRES	17	0			
6104130000	WOMEN'S OR GIRLS' SUITS, KNITTED OR CROCHETED, OF SYNTHETIC FIBRES	17	0			
6104191000	WOMEN'S OR GIRLS' SUITS, KNITTED OR CROCHETED, OF WOOL OR FINE ANIMAL HAIR	17	0			
6104192000	WOMEN'S OR GIRLS' SUITS, KNITTED OR CROCHETED, OF COTTON	17	0			
6104199000	WOMEN'S OR GIRLS' SUITS, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR SYNTHETIC FIBRES	17	0			
6104220000	WOMEN'S OR GIRLS' ENSEMBLES, KNITTED OR CROCHETED, OF COTTON	17	0			
6104230000	WOMEN'S OR GIRLS' ENSEMBLES, KNITTED OR CROCHETED, OF SYNTHETIC FIBRES	17	0			
6104291000	WOMEN'S OR GIRLS' ENSEMBLES, KNITTED OR CROCHETED, OF WOOL OR FINE ANIMAL HAIR	17	0			
6104299000	WOMEN'S OR GIRLS' ENSEMBLES, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR SYNTHETIC FIBRES	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
6104310000	WOMEN'S OR GIRLS' JACKETS AND BLAZERS, KNITTED OR CROCHETED, OF WOOL OR FINE ANIMAL HAIR	17	0			
6104320000	WOMEN'S OR GIRLS' JACKETS AND BLAZERS, KNITTED OR CROCHETED, OF COTTON	17	0			
6104330000	WOMEN'S OR GIRLS' JACKETS AND BLAZERS, KNITTED OR CROCHETED, OF SYNTHETIC FIBRES	17	0			
6104390000	WOMEN'S OR GIRLS' JACKETS AND BLAZERS, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR SYNTHETIC FIBRES	17	0			
6104410000	WOMEN'S OR GIRLS' DRESSES, KNITTED OR CROCHETED, OF WOOL OR FINE ANIMAL HAIR	17	0			
6104420000	WOMEN'S OR GIRLS' DRESSES, KNITTED OR CROCHETED, OF COTTON	17	0			
6104430000	WOMEN'S OR GIRLS' DRESSES, KNITTED OR CROCHETED, OF SYNTHETIC FIBRES	17	0			
6104440000	WOMEN'S OR GIRLS' DRESSES, KNITTED OR CROCHETED, OF ARTIFICIAL FIBRES	17	0			
6104490000	WOMEN'S OR GIRLS' DRESSES, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN WOOL, FINE ANIMAL HAIR, COTTON OR ARTIFICIAL FIBRES	17	0			
6104510000	WOMEN'S OR GIRLS' SKIRTS AND DIVIDED SKIRTS, KNITTED OR CROCHETED, OF WOOL OR FINE ANIMAL HAIR	17	0			
6104520000	WOMEN'S OR GIRLS' SKIRTS AND DIVIDED SKIRTS, KNITTED OR CROCHETED, OF COTTON	17	0			
6104530000	WOMEN'S OR GIRLS' SKIRTS AND DIVIDED SKIRTS, KNITTED OR CROCHETED, OF SYNTHETIC FIBRES	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
6104590000	WOMEN'S OR GIRLS' SKIRTS AND DIVIDED SKIRTS, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR SYNTHETIC FIBRES	17	0			
6104610000	WOMEN'S OR GIRLS' TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR) , KNITTED OR CROCHETED, OF WOOL OR FINE ANIMAL HAIR	17	0			
6104620000	WOMEN'S OR GIRLS' TROUSERS, BIB AND BRACE OVERALLS , BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED, OF COTTON	17	0			
6104630000	WOMEN'S OR GIRLS' TROUSERS, BIB AND BRACE OVERALLS , BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED, OF SYNTHETIC FIBRES	17	0			
6104690000	WOMEN'S OR GIRLS' TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR SYNTHETIC FIBRES	17	0			
6105100041	MEN'S SHIRTS, KNITTED OR CROCHETED, PARTIALLY OPENED AT THE FRONT, WITH RIBBED COLLARS AND CUFFS, OF FABRIC DYED IN A SINGLE UNIFORM COLOUR, WHETHER OR NOT BLEACHED	17	0			
6105100042	MEN'S SHIRTS, KNITTED OR CROCHETED, PARTIALLY OPENED AT THE FRONT, WITH RIBBED COLLARS AND CUFFS, OF FABRIC WITH YARNS OF DIFFERENT COLOURS, WITH A STRIPED PATTERN	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
6105100049	OTHER MEN'S SHIRTS, KNITTED OR CROCHETED, PARTIALLY OPENED AT THE FRONT, WITH RIBBED COLLARS AND CUFFS	17	0			
6105100051	MEN'S SHIRTS, KNITTED OR CROCHETED, OF COTTON, WITH COLLAR, PARTIALLY OPENED AT THE FRONT, OF FABRIC DYED IN A SINGLE UNIFORM COLOUR, WHETHER OR NOT BLEACHED	17	0			
6105100052	MEN'S SHIRTS, KNITTED OR CROCHETED, OF COTTON, WITH COLLAR, PARTIALLY OPENED AT THE FRONT, OF FABRIC WITH YARNS OF DIFFERENT COLOURS, WITH A STRIPED PATTERN	17	0			
6105100059	OTHER MEN'S SHIRTS, KNITTED OR CROCHETED, OF COTTON, WITH COLLAR, PARTIALLY OPENED AT THE FRONT	17	0			
6105100080	OTHER MEN'S SHIRTS, KNITTED OR CROCHETED, OF COTTON	17	0			
6105100091	OTHER SHIRTS, KNITTED OR CROCHETED, OF COTTON, PARTIALLY OPENED AT THE FRONT, WITH RIBBED COLLARS AND CUFFS	17	0			
6105100092	OTHER SHIRTS, KNITTED OR CROCHETED, OF COTTON, WITH COLLAR, PARTIALLY OPENED AT THE FRONT	17	0			
6105100099	OTHER SHIRTS, KNITTED OR CROCHETED, OF COTTON, OTHER THAN MEN'S	17	0			
6105201000	MEN'S OR BOYS' SHIRTS, KNITTED OR CROCHETED, OF ACRYLIC OR MODACRYLIC FIBRES	17	0			
6105209000	MEN'S OR BOYS' SHIRTS, KNITTED OR CROCHETED, OF OTHER MAN-MADE FIBRES	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
6105900000	MEN'S OR BOYS' SHIRTS, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON OR MAN-MADE FIBRES	17	0			
6106100021	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, KNITTED OR CROCHETED, OF COTTON, PARTIALLY OPENED AT THE FRONT, WITH RIBBED COLLAR AND CUFFS, OF FABRIC DYED IN A SINGLE UNIFORM COLOUR, WHETHER OR NOT BLEACHED	17	0			
6106100022	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, KNITTED OR CROCHETED, PARTIALLY OPENED AT THE FRONT, WITH RIBBED COLLAR AND CUFFS, OF FABRIC WITH YARNS OF DIFFERENT COLOURS, WITH A STRIPED PATTERN	17	0			
6106100029	OTHER WOMEN'S OR GIRLS BLOUSES, SHIRTS AND SHIRT-BLOUSES, KNITTED OR CROCHETED, OF COTTON, PARTIALLY OPENED AT THE FRONT, WITH RIBBED COLLAR AND CUFFS	17	0			
6106100031	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, KNITTED OR CROCHETED, OF COTTON, WITH COLLAR AND PARTIALLY OPENED AT THE FRONT, OF FABRIC DYED IN A SINGLE UNIFORM COLOUR, WHETHER OR NOT BLEACHED	17	0			
6106100032	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, KNITTED OR CROCHETED, OF COTTON, WITH COLLAR AND PARTIALLY OPENED AT THE FRONT, OF FABRIC WITH YARNS OF DIFFERENT COLOURS, WITH A STRIPED PATTERN	17	0			
6106100039	OTHER WOMEN'S OR GIRLS BLOUSES, SHIRTS AND SHIRT-BLOUSES, KNITTED OR CROCHETED, OF COTTON, WITH COLLAR AND PARTIALLY OPENED AT THE FRONT	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
6106100090	OTHER WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, KNITTED OR CROCHETED, OF COTTON	17	0			
6106200000	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, KNITTED OR CROCHETED, OF MAN-MADE FIBRES	17	0			
6106900000	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON AND MAN-MADE FIBRES	17	0			
6107110000	MEN'S OR BOYS' UNDERPANTS AND BRIEFS, KNITTED OR CROCHETED, OF COTTON	17	0			
6107120000	MEN'S OR BOYS' UNDERPANTS AND BRIEFS, KNITTED OR CROCHETED, OF MAN-MADE FIBRES	17	0			
6107190000	MEN'S OR BOYS' UNDERPANTS AND BRIEFS, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON OR MAN-MADE FIBRES	17	0			
6107210000	MEN'S OR BOYS' NIGHTSHIRTS AND PYJAMAS, KNITTED OR CROCHETED, OF COTTON	17	0			
6107220000	MEN'S OR BOYS' NIGHTSHIRTS AND PYJAMAS, KNITTED OR CROCHETED, OF MAN-MADE FIBRES	17	0			
6107290000	MEN'S OR BOYS' NIGHTSHIRTS AND PYJAMAS, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON OR MAN-MADE FIBRES	17	0			
6107910000	MEN'S OR BOYS' BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OF COTTON	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
6107991000	MEN'S OR BOYS' BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OF MAN-MADE FIBRES	17	0			
6107999000	MEN'S OR BOYS' BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON OR MAN-MADE FIBRES	17	0			
6108110000	WOMEN'S SLIPS AND PETTICOATS, KNITTED OR CROCHETED, OF MAN-MADE FIBRES	17	0			
6108190000	WOMEN'S SLIPS AND PETTICOATS, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF MAN-MADE FIBRES	17	0			
6108210000	WOMEN'S OR GIRLS' BRIEFS AND PANTIES, KNITTED OR CROCHETED, OF COTTON	17	0			
6108220000	WOMEN'S OR GIRLS' BRIEFS AND PANTIES, KNITTED OR CROCHETED, OF MAN-MADE FIBRES	17	0			
6108290000	WOMEN'S OR GIRLS' BRIEFS AND PANTIES, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON OR MAN-MADE FIBRES	17	0			
6108310000	WOMEN'S OR GIRLS' NIGHT-DRESSES AND PYJAMAS, KNITTED OR CROCHETED, OF COTTON	17	0			
6108320000	WOMEN'S OR GIRLS' NIGHT-DRESSES AND PYJAMAS, KNITTED OR CROCHETED, OF MAN-MADE FIBRES	17	0			
6108390000	WOMEN'S OR GIRLS' NIGHT-DRESSES AND PYJAMAS, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON OR MAN-MADE FIBRES	17	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
6108910000	WOMEN'S OR GIRLS' NEGLIGEEES, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OF COTTON	17	0			
6108920000	WOMEN'S OR GIRLS' NEGLIGEEES, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OF MAN-MADE FIBRES	17	0			
6108990000	WOMEN'S OR GIRLS' NEGLIGEEES, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON OR MAN-MADE FIBRES	17	0			
6109100031	MEN'S AND WOMEN'S T-SHIRTS, OF COTTON, OF FABRIC DYED IN A SINGLE UNIFORM COLOUR, WHETHER OR NOT BLEACHED	17	0			
6109100032	MEN'S AND WOMEN'S T-SHIRTS, OF COTTON, OF FABRIC WITH YARNS OF DIFFERENT COLOURS, WITH A STRIPED PATTERN	17	0			
6109100039	OTHER MEN'S AND WOMEN'S T-SHIRTS, OF COTTON	17	0			
6109100041	BOYS' AND GIRLS' T-SHIRTS, OF COTTON, OF FABRIC DYED IN A SINGLE UNIFORM COLOUR, WHETHER OR NOT BLEACHED	17	0			
6109100042	BOYS' AND GIRLS' T-SHIRTS, OF COTTON, OF FABRIC WITH YARNS OF DIFFERENT COLOURS, WITH A STRIPED PATTERN	17	0			
6109100049	OTHER T-SHIRTS, OF COTTON	17	0			
6109100050	SINGLETS AND OTHER VESTS, OF COTTON	17	0			
6109901000	T-SHIRTS, SINGLETS AND OTHER VESTS OF ACRYLIC OR MODACRYLIC FIBRES	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
6109909000	T-SHIRTS, SINGLETS AND OTHER VESTS OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON AND ACRYLIC OR MODACRYLIC FIBRES	17	0			
6110111010	JERSEYS, KNITTED OR CROCHETED, OF WOOL, TURTLE NECK	17	0			
6110111090	OTHER JERSEYS, KNITTED OR CROCHETED, OF WOOL	17	0			
6110112000	WAISTCOATS, KNITTED OR CROCHETED, OF WOOL	17	0			
6110113000	CARDIGANS, KNITTED OR CROCHETED, OF WOOL	17	0			
6110119010	SIMILAR ARTICLES, KNITTED OR CROCHETED, OF WOOL, TURTLE NECK	17	0			
6110119090	OTHER ARTICLES, KNITTED OR CROCHETED, OF WOOL	17	0			
6110120000	JERSEYS, PULLOVERS, CARDIGANS, WAISTCOATS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OF KASHMIR (CASHMERE) GOATS	17	0			
6110191010	JERSEYS, KNITTED OR CROCHETED, OF FINE ANIMAL HAIR, TURTLE NECK	17	0			
6110191090	OTHER JERSEYS, KNITTED OR CROCHETED, OF FINE ANIMAL HAIR	17	0			
6110192000	WAISTCOATS, KNITTED OR CROCHETED, OF FINE ANIMAL HAIR	17	0			
6110193000	CARDIGANS, KNITTED OR CROCHETED, OF FINE ANIMAL HAIR	17	0			
6110199010	SIMILAR ARTICLES, KNITTED OR CROCHETED, OF FINE ANIMAL HAIR, TURTLE NECK	17	0			
6110199090	OTHER SIMILAR ARTICLES, KNITTED OR CROCHETED, OF FINE ANIMAL HAIR	17	0			
6110201010	JERSEYS, KNITTED OR CROCHETED, OF COTTON, TURTLE NECK	17	0			
6110201090	OTHER JERSEYS, KNITTED OR CROCHETED, OF COTTON	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
6110202000	WAISTCOATS, KNITTED OR CROCHETED, OF COTTON	17	0			
6110203000	CARDIGANS, KNITTED OR CROCHETED, OF COTTON	17	0			
6110209010	SIMILAR ARTICLES, KNITTED OR CROCHETED, OF COTTON, TURTLE NECK	17	0			
6110209090	OTHER SIMILAR ARTICLES, KNITTED OR CROCHETED, OF COTTON	17	0			
6110301000	JERSEYS, PULLOVERS, CARDIGANS, WAISTCOATS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OF ACRYLIC OR MODACRYLIC FIBRES	17	0			
6110309000	OTHER JERSEYS, PULLOVERS, CARDIGANS, WAISTCOATS AND SIMILAR ARTICLES, KNITTED OR CROCHETED	17	0			
6110900000	JERSEYS, PULLOVERS, CARDIGANS, WAISTCOATS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS	17	0			
6111200000	BABIES' GARMENTS AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED, OF COTTON	17	0			
6111300000	BABIES' GARMENTS AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED, OF SYNTHETIC FIBRES	17	0			
6111901000	BABIES' GARMENTS AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED, OF WOOL OR FINE ANIMAL HAIR	17	0			
6111909000	BABIES' GARMENTS AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR OR SYNTHETIC FIBRES	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
6112110000	TRACK SUITS, KNITTED OR CROCHETED, OF COTTON	17	0			
6112120000	TRACK SUITS, KNITTED OR CROCHETED, OF SYNTHETIC FIBRES	17	0			
6112190000	TRACK SUITS, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON OR SYNTHETIC FIBRES	17	0			
6112200000	SKI SUITS, KNITTED OR CROCHETED	17	0			
6112310000	MEN'S OR BOYS' SWIMWEAR, KNITTED OR CROCHETED, OF SYNTHETIC FIBRES	17	0			
6112390000	MEN'S OR BOYS' SWIMWEAR, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF SYNTHETIC FIBRES	17	0			
6112410000	WOMEN'S OR GIRLS' SWIMWEAR, KNITTED OR CROCHETED, OF SYNTHETIC FIBRES	17	0			
6112490000	WOMEN'S OR GIRLS' SWIMWEAR, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF SYNTHETIC FIBRES	17	0			
6113000000	GARMENTS, MADE UP OF KNITTED OR CROCHETED FABRICS OF HEADING 59.03, 59.06 OR 59.07	17	0			
6114200000	OTHER GARMENTS, KNITTED OR CROCHETED, OF COTTON	17	0			
6114300000	OTHER GARMENTS, KNITTED OR CROCHETED, OF MAN-MADE FIBRES	17	0			
6114901000	OTHER GARMENTS, KNITTED OR CROCHETED, OF WOOL OR FINE ANIMAL HAIR	17	0			
6114909000	OTHER GARMENTS, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR MAN-MADE FIBRES	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
6115101000	GRADUATED COMPRESSION HOSIERY, KNITTED OR CROCHETED	17	0			
6115109000	PANTY HOSE, TIGHTS, STOCKINGS, SOCKS, KNITTED OR CROCHETED	17	0			
6115210000	PANTY HOSE AND TIGHTS, KNITTED OR CROCHETED, OF SYNTHETIC FIBRES, MEASURING PER SINGLE YARN LESS THAN 67 DECITEX	17	0			
6115220000	PANTY HOSE AND TIGHTS, KNITTED OR CROCHETED, OF SYNTHETIC FIBRES, MEASURING PER SINGLE YARN 67 DECITEX OR MORE	17	0			
6115290000	PANTY HOSE AND TIGHTS, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS	17	0			
6115301000	WOMEN'S FULL-LENGTH OR KNEE-LENGTH HOSIERY, MEASURING PER SINGLE YARN LESS THAN 67 DECITEX, KNITTED OR CROCHETED, OF SYNTHETIC FIBRES	17	0			
6115309000	OTHER WOMEN'S FULL-LENGTH OR KNEE-LENGTH HOSIERY, MEASURING PER SINGLE YARN LESS THAN 67 DECITEX, KNITTED OR CROCHETED	17	0			
6115940000	SOCKS AND OTHER HOSIERY, KNITTED OR CROCHETED, OF WOOL OR FINE ANIMAL HAIR	17	0			
6115950000	SOCKS AND OTHER HOSIERY, KNITTED OR CROCHETED, OF COTTON	17	0			
6115960000	SOCKS AND OTHER HOSIERY, KNITTED OR CROCHETED, OF SYNTHETIC FIBRES	17	0			
6115990000	SOCKS AND OTHER HOSIERY, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR SYNTHETIC FIBRES	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
6116100000	GLOVES, MITTENS AND MITTS, KNITTED OR CROCHETED, IMPREGNATED, COATED OR COVERED WITH PLASTICS OR RUBBER	17	0			
6116910000	GLOVES, MITTENS AND MITTS, KNITTED OR CROCHETED, OF WOOL OR FINE ANIMAL HAIR	17	0			
6116920000	GLOVES, MITTENS AND MITTS, KNITTED OR CROCHETED, OF COTTON	17	0			
6116930000	GLOVES, MITTENS AND MITTS, KNITTED OR CROCHETED, OF SYNTHETIC FIBRES	17	0			
6116990000	GLOVES, MITTENS AND MITTS, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL OR FINE ANIMAL HAIR, COTTON OR SYNTHETIC FIBRES	17	0			
6117100000	SHAWLS, SCARVES, MUFFLERS, MANTILLAS, VEILS AND THE LIKE, KNITTED OR CROCHETED	17	0			
6117801000	KNEEBANDS AND ANKLE SOCKS, KNITTED OR CROCHETED	17	0			
6117802000	TIES, BOW TIES AND CRAVATS, KNITTED OR CROCHETED	17	0			
6117809000	CLOTHING ACCESSORIES, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF MAN-MADE FIBRES, KNEEBANDS AND ANKLE SOCKS	17	0			
6117901000	PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES , KNITTED OR CROCHETED, OF MAN-MADE FIBRES	17	0			
6117909000	PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES , KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF MAN-MADE FIBRES	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
6201110000	MEN'S OR BOYS' OVERCOATS, RAINCOATS, CAR-COATS, CAPES, CLOAKS AND SIMILAR ARTICLES, OF WOOL OR FINE ANIMAL HAIR, OTHER THAN THOSE OF HEADING 62.03, NOT KNITTED OR CROCHETED	17	0			
6201120000	MEN'S OR BOYS' OVERCOATS, RAINCOATS, CAR-COATS, CAPES, CLOAKS AND SIMILAR ARTICLES, OF COTTON, OTHER THAN THOSE OF HEADING 62.03, NOT KNITTED OR CROCHETED	17	0			
6201130000	MEN'S OR BOYS' OVERCOATS, RAINCOATS, CAR-COATS, CAPES, CLOAKS AND SIMILAR ARTICLES, OF MAN-MADE FIBRES, OTHER THAN THOSE OF HEADING 62.03, NOT KNITTED OR CROCHETED	17	0			
6201190000	MEN'S OR BOYS' OVERCOATS, RAINCOATS, CAR-COATS, CAPES, CLOAKS AND SIMILAR ARTICLES, OF OTHER TEXTILE MATERIALS, OTHER THAN THOSE OF HEADING 62.03, NOT KNITTED OR CROCHETED, OTHER THAN OF WOOL OR FINE ANIMAL HAIR, COTTON OR MAN-MADE FIBRES	17	0			
6201910000	MEN'S OR BOYS' ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OF WOOL OR FINE ANIMAL HAIR, OTHER THAN RAINCOATS AND ARTICLES OF HEADING 62.03, NOT KNITTED OR CROCHETED	17	0			
6201920000	MEN'S OR BOYS' ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OF COTTON, OTHER THAN RAINCOATS AND ARTICLES OF HEADING 62.03, NOT KNITTED OR CROCHETED	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
6201930000	MEN'S OR BOYS' ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OF MAN-MADE FIBRES, OTHER THAN RAINCOATS AND ARTICLES OF HEADING 62.03, NOT KNITTED OR CROCHETED	17	0			
6201990000	MEN'S OR BOYS' ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR MAN-MADE FIBRES, OTHER THAN RAINCOATS AND THOSE OF HEADING 62.03, NOT KNITTED OR CROCHETED	17	0			
6202110000	WOMEN'S OR GIRLS' OVERCOATS, RAINCOATS, CAR-COATS, CAPES, CLOAKS AND SIMILAR ARTICLES, OF WOOL OR FINE ANIMAL HAIR, OTHER THAN THOSE OF HEADING 62.04, NOT KNITTED OR CROCHETED	17	0			
6202120000	WOMEN'S OR GIRLS' OVERCOATS, RAINCOATS, CAR-COATS, CAPES, CLOAKS AND SIMILAR ARTICLES, OF COTTON, OTHER THAN THOSE OF HEADING 62.04, NOT KNITTED OR CROCHETED	17	0			
6202130000	WOMEN'S OR GIRLS' OVERCOATS, RAINCOATS, CAR-COATS, CAPES, CLOAKS AND SIMILAR ARTICLES, OF MAN-MADE FIBRES, OTHER THAN THOSE OF HEADING 62.04, NOT KNITTED OR CROCHETED	17	0			
6202190000	WOMEN'S OR GIRLS' OVERCOATS, RAINCOATS, CAR-COATS, CAPES, CLOAKS AND SIMILAR ARTICLES, OF OTHER TEXTILE MATERIALS, OTHER THAN THOSE OF HEADING 62.04, NOT KNITTED OR CROCHETED	17	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
6202910000	WOMEN'S OR GIRLS' ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OF WOOL OR FINE ANIMAL HAIR, OTHER THAN ARTICLES OF HEADING 62.04, NOT KNITTED OR CROCHETED	17	0			
6202920000	WOMEN'S OR GIRLS' ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OF COTTON, OTHER THAN ARTICLES OF HEADING 62.04, NOT KNITTED OR CROCHETED	17	0			
6202930000	WOMEN'S OR GIRLS' ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OF MAN-MADE FIBRES, OTHER THAN ARTICLES OF HEADING 62.04, NOT KNITTED OR CROCHETED	17	0			
6202990000	WOMEN'S OR GIRLS' ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR MAN-MADE FIBRES, OTHER THAN ARTICLES OF HEADING 62.04, NOT KNITTED OR CROCHETED	17	0			
6203110000	MEN'S OR BOYS' SUITS, OF WOOL OR FINE ANIMAL HAIR, NOT KNITTED OR CROCHETED	17	0			
6203120000	MEN'S OR BOYS' SUITS, OF SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED	17	0			
6203190000	MEN'S OR BOYS' SUITS, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR OR SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED	17	0			
6203220000	MEN'S OR BOYS' ENSEMBLES, OF COTTON, NOT KNITTED OR CROCHETED	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
6203230000	MEN'S OR BOYS' ENSEMBLES, OF SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED	17	0			
6203291000	MEN'S OR BOYS' ENSEMBLES, OF WOOL OR FINE ANIMAL HAIR, NOT KNITTED OR CROCHETED	17	0			
6203299000	MEN'S OR BOYS' ENSEMBLES OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL OR FINE ANIMAL HAIR, NOT KNITTED OR CROCHETED	17	0			
6203310000	MEN'S OR BOYS' JACKETS AND BLAZERS, OF WOOL OR FINE ANIMAL HAIR, NOT KNITTED OR CROCHETED	17	0			
6203320000	MEN'S OR BOYS' JACKETS AND BLAZERS, OF COTTON, NOT KNITTED OR CROCHETED	17	0			
6203330000	MEN'S OR BOYS' JACKETS AND BLAZERS, OF SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED	17	0			
6203390000	MEN'S OR BOYS' JACKETS AND BLAZERS, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED	17	0			
6203410000	MEN'S OR BOYS' TROUSERS, BIB AND BRACE OVERALLS , BREECHES AND SHORTS (OTHER THAN SWIMWEAR), OF WOOL OR FINE ANIMAL HAIR, NOT KNITTED OR CROCHETED	17	0			
6203421010	TROUSERS, BIB AND BRACE OVERALLS, OF COTTON, DENIM, NOT KNITTED OR CROCHETED	17	0			
6203421020	BREECHES AND SHORTS, OF COTTON, DENIM, NOT KNITTED OR CROCHETED	17	0			
6203422010	TROUSERS, BIB AND BRACE OVERALLS, OF COTTON, CORDUROY, NOT KNITTED OR CROCHETED	17	0			
6203422020	BREECHES AND SHORTS, OF COTTON, CORDUROY, NOT KNITTED OR CROCHETED	17	0			
6203429010	OTHER TROUSERS, BIB AND BRACE OVERALLS, OF COTTON, NOT KNITTED OR CROCHETED	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
6203429020	OTHER BREECHES AND SHORTS, OF COTTON, NOT KNITTED OR CROCHETED	17	0			
6203430000	MEN'S OR BOYS' TROUSERS, BIB AND BRACE OVERALLS , BREECHES AND SHORTS (OTHER THAN SWIMWEAR), OF SYNTHETIC FIBRES, OF WOOL OR FINE ANIMAL HAIR, NOT KNITTED OR CROCHETED	17	0			
6203490000	MEN'S OR BOYS' TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED	17	0			
6204110000	WOMEN'S OR GIRLS' SUITS, OF WOOL OR FINE ANIMAL HAIR, NOT KNITTED OR CROCHETED	17	0			
6204120000	WOMEN'S OR GIRLS' SUITS, OF COTTON, NOT KNITTED OR CROCHETED	17	0			
6204130000	WOMEN'S OR GIRLS' SUITS, OF SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED	17	0			
6204190000	WOMEN'S OR GIRLS' SUITS, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON, OR SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED	17	0			
6204210000	WOMEN'S OR GIRLS' ENSEMBLES, OF WOOL OR FINE ANIMAL HAIR, NOT KNITTED OR CROCHETED	17	0			
6204220000	WOMEN'S OR GIRLS' ENSEMBLES, OF COTTON, NOT KNITTED OR CROCHETED	17	0			
6204230000	WOMEN'S OR GIRLS' ENSEMBLES, OF SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED	17	0			
6204290000	ENSEMBLES OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL OR FINE ANIMAL HAIR, COTTON OR SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
6204310000	WOMEN'S OR GIRLS' JACKETS AND BLAZERS, OF WOOL OR FINE ANIMAL HAIR, NOT KNITTED OR CROCHETED	17	0			
6204320000	WOMEN'S OR GIRLS' JACKETS AND BLAZERS, OF COTTON, NOT KNITTED OR CROCHETED	17	0			
6204330000	WOMEN'S OR GIRLS' JACKETS AND BLAZERS, OF SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED	17	0			
6204390000	WOMEN'S OR GIRLS' JACKETS OR BLAZERS, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED	17	0			
6204410000	WOMEN'S OR GIRLS' DRESSES, OF WOOL OR FINE ANIMAL HAIR, NOT KNITTED OR CROCHETED	17	0			
6204420000	WOMEN'S OR GIRLS' DRESSES, OF COTTON, NOT KNITTED OR CROCHETED	17	0			
6204430000	WOMEN'S OR GIRLS' DRESSES, OF SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED	17	0			
6204440000	WOMEN'S OR GIRLS' DRESSES, OF ARTIFICIAL FIBRES, NOT KNITTED OR CROCHETED	17	0			
6204490000	WOMEN'S OR GIRLS' DRESSES, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR MAN-MADE FIBRES, NOT KNITTED OR CROCHETED	17	0			
6204510000	WOMEN'S OR GIRLS' SKIRTS AND DIVIDED SKIRTS, OF WOOL OR FINE ANIMAL HAIR, NOT KNITTED OR CROCHETED	17	0			
6204520000	WOMEN'S OR GIRLS' SKIRTS AND DIVIDED SKIRTS, OF COTTON, NOT KNITTED OR CROCHETED	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
6204530000	WOMEN'S OR GIRLS' SKIRTS AND DIVIDED SKIRTS, OF SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED	17	0			
6204590000	SKIRTS AND DIVIDED SKIRTS OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED	17	0			
6204610000	WOMEN'S OR GIRLS' TROUSERS, BIB AND BRACE OVERALLS , BREECHES AND SHORTS, OF WOOL OR FINE ANIMAL HAIR, NOT KNITTED OR CROCHETED	17	0			
6204620000	WOMEN'S OR GIRLS' TROUSERS, BIB AND BRACE OVERALLS , BREECHES AND SHORTS, OF COTTON, NOT KNITTED OR CROCHETED,	17	0			
6204630000	WOMEN'S OR GIRLS' TROUSERS, BIB AND BRACE OVERALLS , BREECHES AND SHORTS, OF SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED,	17	0			
6204690000	WOMEN'S OR GIRLS' TROUSERS, BIB AND BRACE OVERALLS , BREECHES AND SHORTS, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED	17	0			
6205200000	MEN'S OR BOYS' SHIRTS, OF COTTON, NOT KNITTED OR CROCHETED	17	0			
6205300000	MEN'S OR BOYS' SHIRTS, OF MAN-MADE FIBRES, NOT KNITTED OR CROCHETED	17	0			
6205901000	MEN'S OR BOYS' SHIRTS, OF WOOL OR FINE ANIMAL HAIR, NOT KNITTED OR CROCHETED	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
6205909000	MEN'S OR BOYS' SHIRTS OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED	17	0			
6206100000	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, OF SILK OR SILK WASTE, NOT KNITTED OR CROCHETED	17	0			
6206200000	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, OF WOOL OR FINE ANIMAL HAIR, NOT KNITTED OR CROCHETED	17	0			
6206300000	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, OF COTTON, NOT KNITTED OR CROCHETED	17	0			
6206400000	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, OF MAN-MADE FIBRES, NOT KNITTED OR CROCHETED	17	0			
6206900000	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, OF OTHER TEXTILE MATERIALS, OTHER THAN SILK OR SILK WASTE, WOOL, FINE ANIMAL HAIR, COTTON OR MAN-MADE FIBRES, NOT KNITTED OR CROCHETED	17	0			
6207110000	MEN'S OR BOYS' UNDERPANTS AND BRIEFS, OF COTTON, NOT KNITTED OR CROCHETED	17	0			
6207190000	MEN'S OR BOYS' UNDERPANTS AND BRIEFS, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON, NOT KNITTED OR CROCHETED	17	0			
6207210000	MEN'S OR BOYS' NIGHTSHIRTS AND PYJAMAS, OF COTTON, NOT KNITTED OR CROCHETED	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
6207220000	MEN'S OR BOYS' NIGHTSHIRTS AND PYJAMAS, OF MAN-MADE FIBRES, NOT KNITTED OR CROCHETED	17	0			
6207290000	MEN'S OR BOYS' NIGHTSHIRTS AND PYJAMAS, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON OR MAN-MADE FIBRES, NOT KNITTED OR CROCHETED	17	0			
6207910000	MEN'S OR BOYS' BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, OF COTTON, NOT KNITTED OR CROCHETED	17	0			
6207991000	MEN'S OR BOYS' BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, OF MAN-MADE FIBRES, NOT KNITTED OR CROCHETED	17	0			
6207999000	MEN'S OR BOYS' BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON OR MAN-MADE FIBRES, NOT KNITTED OR CROCHETED	17	0			
6208110000	WOMEN'S SLIPS AND PETTICOATS, OF MAN-MADE FIBRES, NOT KNITTED OR CROCHETED	17	0			
6208190000	WOMEN'S SLIPS AND PETTICOATS, OF OTHER TEXTILE MATERIALS, OTHER THAN OF MAN-MADE FIBRES, NOT KNITTED OR CROCHETED	17	0			
6208210000	WOMEN'S OR GIRLS' NIGHTDRESSES AND PYJAMAS, OF COTTON, NOT KNITTED OR CROCHETED	17	0			
6208220000	WOMEN'S OR GIRLS' NIGHTDRESSES AND PYJAMAS, OF MAN-MADE FIBRES, NOT KNITTED OR CROCHETED	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
6208290000	WOMEN'S OR GIRLS' NIGHTDRESSES AND PYJAMAS, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON OR MAN-MADE FIBRES, NOT KNITTED OR CROCHETED	17	0			
6208910000	WOMEN'S OR GIRLS' SINGLETES AND OTHER VESTS, BRIEFS, PANTIES, NEGLIGEEES, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, OF COTTON, NOT KNITTED OR CROCHETED	17	0			
6208920000	WOMEN'S OR GIRLS' SINGLETES AND OTHER VESTS, BRIEFS, PANTIES, NEGLIGEEES, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, OF MAN-MADE FIBRES, NOT KNITTED OR CROCHETED	17	0			
6208990000	WOMEN'S OR GIRLS' SINGLETES AND OTHER VESTS, SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHTDRESSES, PYJAMAS AND NEGLIGEEES, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON AND MAN-MADE FIBRES, NOT KNITTED OR CROCHETED	17	0			
6209200000	BABIES' GARMENTS AND CLOTHING ACCESSORIES, OF COTTON, NOT KNITTED OR CROCHETED	17	0			
6209300000	BABIES' GARMENTS AND CLOTHING ACCESSORIES, OF SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED	17	0			
6209901000	BABIES' GARMENTS AND CLOTHING ACCESSORIES, OF WOOL OR FINE ANIMAL HAIR, NOT KNITTED OR CROCHETED	17	0			
6209909000	BABIES' GARMENTS AND CLOTHING ACCESSORIES, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED	17	0			
6210100000	GARMENTS MADE UP OF FABRICS OF HEADINGS 56.02 OR 56.03	17	10			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
6210200000	MEN'S OR BOYS' OVERCOATS, RAINCOATS, CAR-COATS, CAPES, CLOAKS AND SIMILAR ARTICLES, MADE UP OF FELT, NONWOVENS AND FABRICS IMPREGNATED, COATED, COVERED OR LAMINATED	17	10			
6210300000	WOMEN'S OR GIRLS' OVERCOATS, RAINCOATS, CAR-COATS, CAPES, CLOAKS AND SIMILAR ARTICLES, MADE UP OF FELT, NONWOVENS AND FABRICS IMPREGNATED, COATED, COVERED OR LAMINATED	17	10			
6210400000	OTHER MEN'S OR BOYS' GARMENTS, MADE UP OF FELT, NONWOVENS AND FABRICS IMPREGNATED, COATED, COVERED OR LAMINATED	17	10			
6210500000	OTHER WOMEN'S OR GIRLS' GARMENTS (E.G. BLOUSES) MADE UP OF FELT, NONWOVENS AND FABRICS IMPREGNATED, COATED, COVERED OR LAMINATED	17	10			
6211110000	MEN'S OR BOYS' SWIMWEAR, NOT KNITTED OR CROCHETED	17	0			
6211120000	WOMEN'S OR GIRLS' SWIMWEAR, NOT KNITTED OR CROCHETED	17	0			
6211200000	SKI SUITS, NOT KNITTED OR CROCHETED	17	0			
6211320000	MEN'S OR BOYS' TRACK SUITS AND OTHER GARMENTS, OF COTTON, NOT KNITTED OR CROCHETED	17	0			
6211330000	MEN'S OR BOYS' TRACK SUITS AND OTHER GARMENTS, OF MAN-MADE FIBRES, NOT KNITTED OR CROCHETED	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
6211391000	MEN'S OR BOYS' TRACK SUITS AND OTHER GARMENTS, OF WOOL OR FINE ANIMAL HAIR, NOT KNITTED OR CROCHETED	17	0			
6211399000	MEN'S OR BOYS' TRACK SUITS AND OTHER GARMENTS, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR MAN-MADE FIBRES, NOT KNITTED OR CROCHETED	17	0			
6211410000	WOMEN'S OR GIRLS' TRACK SUITS AND OTHER GARMENTS, OF WOOL OR FINE ANIMAL HAIR, NOT KNITTED OR CROCHETED	17	0			
6211420000	WOMEN'S OR GIRLS' TRACK SUITS AND OTHER GARMENTS, OF COTTON, NOT KNITTED OR CROCHETED	17	0			
6211430000	WOMEN'S OR GIRLS' TRACK SUITS AND OTHER GARMENTS, OF MAN-MADE FIBRES, NOT KNITTED OR CROCHETED	17	0			
6211490000	WOMEN'S OR GIRLS' TRACK SUITS AND OTHER GARMENTS, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR MAN-MADE FIBRES, NOT KNITTED OR CROCHETED	17	0			
6212100000	BRASSIERES AND PARTS THEREOF, WHETHER OR NOT KNITTED OR CROCHETED	17	0			
6212200000	GIRDLES AND PARTS THEREOF, WHETHER OR NOT KNITTED OR CROCHETED	17	0			
6212300000	CORSELETTES AND PARTS THEREOF, WHETHER OR NOT KNITTED OR CROCHETED	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
6212900000	CORSETS, BRACES, SUSPENDERS, GARTERS AND SIMILAR ARTICLES AND PARTS THEREOF, WHETHER OR NOT KNITTED OR CROCHETED	17	0			
6213200000	HANDKERCHIEFS, OF COTTON, NOT KNITTED OR CROCHETED	17	0			
6213901000	HANDKERCHIEFS, OF SILK OR SILK WASTE, NOT KNITTED OR CROCHETED	17	0			
6213909000	HANDKERCHIEFS, OF OTHER TEXTILE MATERIALS, NOT KNITTED OR CROCHETED	17	0			
6214100000	SHAWLS, SCARVES, MUFFLERS, MANTILLAS, VEILS AND THE LIKE, OF SILK OR SILK WASTE, NOT KNITTED OR CROCHETED	17	0			
6214200000	SHAWLS, SCARVES, MUFFLERS, MANTILLAS, VEILS AND THE LIKE, OF WOOL OR FINE ANIMAL HAIR, NOT KNITTED OR CROCHETED	17	0			
6214300000	SHAWLS, SCARVES, MUFFLERS, MANTILLAS, VEILS AND THE LIKE, OF SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED	17	0			
6214400000	SHAWLS, SCARVES, MUFFLERS, MANTILLAS, VEILS AND THE LIKE, OF ARTIFICIAL FIBRES, NOT KNITTED OR CROCHETED	17	0			
6214900000	SHAWLS, SCARVES, MUFFLERS, MANTILLAS, VEILS AND THE LIKE, OF OTHER MATERIALS, OTHER THAN OF SILK AND SILK WASTE, WOOL, FINE ANIMAL HAIR OR MAN-MADE FIBRES, NOT KNITTED OR CROCHETED	17	0			
6215100000	TIES, BOW TIES AND CRAVATS:, OF SILK OR SILK WASTE, NOT KNITTED OR CROCHETED	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
6215200000	TIES, BOW TIES AND CRAVATS, OF MAN-MADE FIBRES, NOT KNITTED OR CROCHETED	17	0			
6215900000	TIES, BOW TIES AND CRAVATS, OF OTHER TEXTILE MATERIALS, OTHER THAN OF SILK OR SILK WASTE OR MAN-MADE FIBRES, NOT KNITTED OR CROCHETED	17	0			
6216001000	GLOVES, MITTENS AND MITTS, PROTECTIVE, FOR ALL TRADES, NOT KNITTED OR CROCHETED	9	0			
6216009000	OTHER GLOVES, MITTENS AND MITTS, NOT KNITTED OR CROCHETED	17	0			
6217100000	OTHER CLOTHING ACCESSORIES (E.G. DRESS SHIELDS), OF TEXTILE MATERIALS, NOT KNITTED OR CROCHETED	17	0			
6217900000	PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES, OF OTHER TEXTILE MATERIALS, OTHER THAN THOSE OF HEADING 62.12, NOT KNITTED OR CROCHETED	17	0			
6301100000	ELECTRIC BLANKETS, OF TEXTILE MATERIALS	17	0			
6301201000	BLANKETS (OTHER THAN ELECTRIC BLANKETS) AND TRAVELLING RUGS, OF WOOL	17	0			
6301202000	BLANKETS (OTHER THAN ELECTRIC BLANKETS) AND TRAVELLING RUGS, OF VICUNA HAIR	17	0			
6301209000	BLANKETS (OTHER THAN ELECTRIC BLANKETS) AND TRAVELLING RUGS, OF OTHER FINE ANIMAL HAIR, OTHER THAN OF VICUNA HAIR	17	0			
6301300000	BLANKETS (OTHER THAN ELECTRIC BLANKETS) AND TRAVELLING RUGS, OF COTTON	17	0			
6301400000	BLANKETS (OTHER THAN ELECTRIC BLANKETS) AND TRAVELLING RUGS, OF SYNTHETIC FIBRES	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
6301900000	BLANKETS (OTHER THAN ELECTRIC BLANKETS) AND TRAVELLING RUGS, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR SYNTHETIC FIBRES	17	0			
6302101000	BED LINEN, KNITTED OR CROCHETED, OF MAN-MADE FIBRES	17	0			
6302109000	BED LINEN, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF MAN-MADE FIBRES	17	0			
6302210000	BED LINEN, PRINTED, OF COTTON, NOT KNITTED OR CROCHETED	17	0			
6302220000	BED LINEN, PRINTED, OF MAN-MADE FIBRES, NOT KNITTED OR CROCHETED	17	0			
6302290000	BED LINEN, PRINTED, OF OTHER TEXTILE MATERIALS, NOT KNITTED OR CROCHETED	17	0			
6302310000	BED LINEN, NOT PRINTED, OF COTTON, NOT KNITTED OR CROCHETED	17	0			
6302320000	BED LINEN, NOT PRINTED, OF MAN-MADE FIBRES, NOT KNITTED OR CROCHETED	17	0			
6302390000	BED LINEN, NOT PRINTED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON OR MAN-MADE FIBRES, NOT KNITTED OR CROCHETED	17	0			
6302401000	TABLE LINEN, KNITTED OR CROCHETED, OF COTTON	17	0			
6302409000	TABLE LINEN, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON	17	0			
6302510000	TABLE LINEN, OF COTTON, NOT KNITTED OR CROCHETED	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
6302530000	TABLE LINEN, OF MAN-MADE FIBRES, NOT KNITTED OR CROCHETED	17	0			
6302591000	TABLE LINEN, OF FLAX, NOT KNITTED OR CROCHETED	17	0			
6302599000	TABLE LINEN, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON, FLAX OR MAN-MADE FIBRES, NOT KNITTED OR CROCHETED	17	0			
6302600000	TOILET LINEN AND KITCHEN LINEN, OF TERRY TOWELLING OR SIMILAR TERRY FABRICS, OF COTTON	17	0			
6302910000	TOILET LINEN AND KITCHEN LINEN, OF COTTON, OTHER THAN TERRY TOWELLING OR SIMILAR TERRY FABRICS	17	0			
6302930000	TOILET LINEN AND KITCHEN LINEN, OF MAN-MADE FIBRES	17	0			
6302991000	TOILET LINEN AND KITCHEN LINEN, OF FLAX	17	0			
6302999000	TOILET LINEN AND KITCHEN LINEN, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON, FLAX OR MAN-MADE FIBRES	17	0			
6303120000	CURTAINS (INCLUDING DRAPES) AND INTERIOR BLINDS; CURTAIN OR BED VALANCES, KNITTED OR CROCHETED, OF SYNTHETIC FIBRES	17	0			
6303191000	CURTAINS (INCLUDING DRAPES) AND INTERIOR BLINDS; CURTAIN OR BED VALANCES, KNITTED OR CROCHETED, OF COTTON	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
6303199000	CURTAINS (INCLUDING DRAPES) AND INTERIOR BLINDS, CURTAIN OR BED VALANCES, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON OR SYNTHETIC FIBRES	17	0			
6303910000	CURTAINS (INCLUDING DRAPES) AND INTERIOR BLINDS; CURTAIN OR BED VALANCES, OF COTTON, NOT KNITTED OR CROCHETED,	17	0			
6303920000	CURTAINS (INCLUDING DRAPES) AND INTERIOR BLINDS; CURTAIN OR BED VALANCES, OF SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED,	17	0			
6303990000	CURTAINS (INCLUDING DRAPES) AND INTERIOR BLINDS; CURTAIN OR BED VALANCES, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON OR SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED	17	0			
6304110000	BEDSPREADS, KNITTED OR CROCHETED	17	0			
6304190000	BEDSPREADS, NOT KNITTED OR CROCHETED, OF TEXTILE MATERIALS	17	0			
6304910000	OTHER FURNISHING ARTICLES, KNITTED OR CROCHETED, EXCLUDING THOSE OF HEADING 94.04	17	0			
6304920000	OTHER FURNISHING ARTICLES, OF COTTON, NOT KNITTED OR CROCHETED, EXCLUDING THOSE OF HEADING 94.04	17	0			
6304930000	OTHER FURNISHING ARTICLES, OF SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED, EXCLUDING THOSE OF HEADING 94.04	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
6304990000	OTHER FURNISHING ARTICLES, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON OR SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED, EXCLUDING THOSE OF HEADING 94.04	17	0			
6305101000	SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS, OF JUTE	17	10			
6305109000	SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS, OF OTHER TEXTILE BAST FIBRES OF HEADING 53.03 (E.G. RETAMA), OTHER THAN OF JUTE	17	10			
6305200000	SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS, OF COTTON	17	10			
6305320000	FLEXIBLE BULK CONTAINERS, OF MAN-MADE TEXTILES	17	10			
6305331000	OTHER SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS, OF POLYETHYLENE STRIP OR THE LIKE	17	10			
6305332000	OTHER SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS, OF POLYPROPYLENE STRIP OR THE LIKE	17	10			
6305390000	OTHER SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS, OF OTHER MAN-MADE MATERIALS	17	10			
6305901000	SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS, OF PITA (CABUYA, FIQUE)	17	10			
6305909000	SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS, OF OTHER TEXTILE MATERIALS	17	10			
6306120000	TARPAULINS, AWNINGS AND SUNBLINDS, OF SYNTHETIC FIBRES	17	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
6306191000	TARPAULINS, AWNINGS AND SUNBLINDS, OF COTTON	17	0			
6306199000	TARPAULINS, AWNINGS AND SUNBLINDS, OF OTHER TEXTILE MATERIALS, OTHER THAN OF SYNTHETIC FIBRES	17	0			
6306220000	TENTS, OF SYNTHETIC FIBRES	17	0			
6306290000	TENTS, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON OR SYNTHETIC FIBRES	17	0			
6306300000	SAILS FOR BOATS, SAILBOARDS OR LANDCRAFT, OF SYNTHETIC FIBRES	17	0			
6306400000	PNEUMATIC MATTRESSES	17	0			
6306910000	OTHER CAMPING GOODS, OF COTTON	17	0			
6306990000	OTHER CAMPING GOODS, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON	17	0			
6307100000	FLOOR-CLOTHS, DISH-CLOTHS, DUSTERS AND SIMILAR CLEANING CLOTHS, OF TEXTILE MATERIALS	17	0			
6307200000	LIFE-JACKETS AND LIFE-BELTS, OF TEXTILE MATERIALS	9	0			
6307901000	DRESS PATTERNS, OF TEXTILE MATERIALS	17	0			
6307902000	SAFETY SEAT BELTS, OF TEXTILE MATERIALS	17	0			
6307903000	FACE-MASKS, OF TEXTILE MATERIALS	17	0			
6307909000	OTHER MADE UP ARTICLES (E.G. COVERS FOR CARS), OF TEXTILE MATERIALS	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
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	17	0			
6309000000	WORN CLOTHING AND OTHER WORN ARTICLES	17	10			
6310101000	OFFCUTS FROM THE CLOTHING INDUSTRY, SORTED	17	10			
6310109000	OTHER RAGS, SCRAP TWINE, CORDAGE, ROPE AND CABLES, SORTED	17	10			
6310900000	OTHER RAGS, SCRAP, TWINE, CORDAGE, ROPE AND CABLES, OF OTHER TEXTILE MATERIALS, USED OR WORN OUT, NOT SORTED	17	10			
6401100000	WATERPROOF FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR OF PLASTICS, THE UPPERS OF WHICH ARE NEITHER FIXED TO THE SOLE NOR ASSEMBLED BY STITCHING, RIVETING, NAILING, SCREWING, PLUGGING OR SIMILAR PROCESSES, INCORPORATING A PROTECTIVE METAL TOECAP	17	0			
6401920000	WATERPROOF FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR OF PLASTICS, THE UPPERS OF WHICH ARE NEITHER FIXED TO THE SOLE NOR ASSEMBLED BY STITCHING, RIVETING, NAILING, SCREWING, PLUGGING OR SIMILAR PROCESSES, COVERING THE ANKLE BUT NOT THE KNEE	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
6401990000	OTHER WATERPROOF FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR OF PLASTICS, THE UPPERS OF WHICH ARE NEITHER FIXED TO THE SOLE NOR ASSEMBLED BY STITCHING, RIVETING, NAILING, SCREWING, PLUGGING OR SIMILAR PROCESSES	17	0			
6402120000	SKI-BOOTS, CROSS-COUNTRY SKI FOOTWEAR AND SNOWBOARD BOOTS, WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTIC	17	0			
6402190000	OTHER SPORTS FOOTWEAR, WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTICS, OTHER THAN SKI FOOTWEAR	17	0			
6402200000	FOOTWEAR, WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTICS, WITH UPPER STRAPS OR THONGS ASSEMBLED TO THE SOLE BY MEANS OF PLUGS	17	0			
6402910000	OTHER FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTICS, COVERING THE ANKLE	17	0			
6402991000	FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTICS, INCORPORATING A PROTECTIVE METAL TOE-CAP, OTHER THAN THAT OF SUBHEADING 6401.10.00	17	0			
6402999000	FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTICS, OTHER THAN THAT COVERING THE ANKLE OR PROTECTIVE METAL TOE-CAP, EXCEPT PRODUCTS OF 6401.10.00	17	0			
6403120000	SKI-BOOTS, CROSS-COUNTRY SKI FOOTWEAR AND SNOWBOARD BOOTS, WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF LEATHER	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
6403190000	SPORTS FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF LEATHER, OTHER THAN SKI FOOTWEAR	17	0			
6403200000	FOOTWEAR WITH OUTER SOLES OF LEATHER, AND UPPERS WHICH CONSIST OF LEATHER STRAPS ACROSS THE INSTEP AND AROUND THE BIG TOE	17	0			
6403400000	FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND LEATHER UPPERS, INCORPORATING A PROTECTIVE METAL TOE-CAP	17	0			
6403510000	OTHER FOOTWEAR WITH OUTER SOLES AND UPPERS OF LEATHER, COVERING THE ANKLE	17	0			
6403590000	OTHER FOOTWEAR WITH OUTER SOLES AND UPPERS OF LEATHER, OTHER THAN THAT COVERING THE ANKLE	17	0			
6403911000	FOOTWEAR COVERING THE ANKLE, MADE ON A BASE OR PLATFORM OF WOOD, NOT HAVING AN INNER SOLE OR A PROTECTIVE METAL TOE-CAP	17	0			
6403919000	OTHER FOOTWEAR COVERING THE ANKLE, WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND LEATHER UPPERS	17	0			
6403991000	OTHER FOOTWEAR, MADE ON A BASE OR PLATFORM OF WOOD, NOT HAVING AN INNER SOLE OR A PROTECTIVE METAL TOE-CAP, OTHER THAN THAT COVERING THE ANKLE	17	0			
6403999000	OTHER FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND LEATHER UPPERS, OTHER THAN THAT COVERING THE ANKLE	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
6404111000	SPORTS FOOTWEAR WITH OUTER SOLES OF RUBBER	17	0			
6404112000	TENNIS SHOES, BASKETBALL SHOES, GYM SHOES, TRAINING SHOES AND THE LIKE, WITH OUTER SOLES OF RUBBER	17	0			
6404190000	OTHER FOOTWEAR WITH OUTER SOLES OF RUBBER OR PLASTIC	17	0			
6404200000	FOOTWEAR WITH OUTER SOLES OF LEATHER, ARTIFICIAL LEATHER OR COMPOSITION LEATHER	17	0			
6405100000	OTHER FOOTWEAR WITH UPPERS OF LEATHER OR COMPOSITION LEATHER	17	0			
6405200000	OTHER FOOTWEAR WITH UPPERS OF TEXTILE MATERIALS	17	0			
6405900000	OTHER FOOTWEAR	17	0			
6406100000	UPPERS AND PARTS THEREOF, OTHER THAN STIFFENERS	17	0			
6406200000	OUTER SOLES AND HEELS, OF RUBBER OR PLASTICS	17	0			
6406910000	OTHER PARTS OF FOOTWEAR, OF WOOD	17	0			
6406993000	INSOLES OF OTHER MATERIALS, EXCEPT ASBESTOS	17	0			
6406999000	OTHER PARTS OF FOOTWEAR, EXCEPT THOSE OF POLYURETHANE	17	0			
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	9	5			
6502001000	HAT-SHAPES, PLAITED OR MADE BY ASSEMBLING STRIPS, OF TOQUILLA STRAW OR MOCORA STRAW, NEITHER BLOCKED TO SHAPE, NOR LINED, NOR TRIMMED	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
6502009000	HAT-SHAPES, PLAITED OR MADE BY ASSEMBLING STRIPS, EXCEPT TOQUILLA OR MOCORA STRAW, NOT LINED OR TRIMMED	9	5			
6504000000	HATS AND OTHER HEADGEAR, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED	9	5			
6505100000	HAIR NETS OF ANY MATERIAL , WHETHER OR NOT TRIMMED	9	5			
6505901000	FELT HATS AND OTHER FELT HEADGEAR, OR OTHER TEXTILE PRODUCTS ON PIECES, MADE FROM THE HAT BODIES, HOODS OR PLATEAUX OF HEADING NO 65.01, WHETHER OR NOT TRIMMED	9	5			
6505909000	HATS AND OTHER HEADGEAR, KNITTED OR CROCHETED, OR MADE UP FROM LACE, FELT OR OTHER TEXTILE FABRIC, IN THE PIECE (BUT NOT IN STRIPS), WHETHER OR NOT LINED OR TRIMMED	9	5			
6506100000	SAFETY HEADGEAR, WHETHER OR NOT LINED OR TRIMMED.	9	10			
6506910000	OTHER HATS AND OTHER HEADGEAR, WHETHER OR NOT LINED OR TRIMMED, OF RUBBER OR OF PLASTICS	9	10			
6506990000	OTHER HATS AND OTHER HEADGEAR, WHETHER OR NOT LINED OR TRIMMED, OF OTHER MATERIALS, OTHER THAN RUBBER OR PLASTICS	9	5			
6507000000	HEAD-BANDS, LININGS, COVERS, HAT FOUNDATIONS, HAT FRAMES, PEAKS AND CHINSTRAPS, FOR HATS AND OTHER HEADGEAR	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
6601100000	GARDEN OR SIMILAR UMBRELLAS	9	5			
6601910000	UMBRELLAS AND SUN UMBRELLAS (INCLUDING WALKING-STICK UMBRELLAS) AND THE LIKE, HAVING A TELESCOPIC SHAFT	9	5			
6601990000	UMBRELLAS AND SUN UMBRELLAS (INCLUDING WALKING-STICK UMBRELLAS) AND THE LIKE, WITHOUT A TELESCOPIC SHAFT	9	5			
6602000000	WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND THE LIKE.	9	5			
6603200000	UMBRELLA FRAMES, INCLUDING FRAMES MOUNTED ON SHAFTS (STICKS)	9	5			
6603900000	PARTS, TRIMMINGS AND ACCESSORIES FALLING WITHIN HEADING 66.01 OR 66.02	9	5			
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 0505 AND WORKED QUILLS AND SCAPES	9	5			
6702100000	ARTIFICIAL FLOWERS, FOLIAGE AND FRUIT AND PARTS THEREOF; ARTICLES MADE OF ARTIFICIAL FLOWERS, FOLIAGE OR FRUIT, OF PLASTIC	9	5			
6702900000	ARTIFICIAL FLOWERS, FOLIAGE AND FRUIT AND PARTS THEREOF; ARTICLES MADE OF ARTIFICIAL FLOWERS, FOLIAGE OR FRUIT, OF OTHER MATERIALS	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
6703000000	HUMAN HAIR, DRESSED, THINNED, BLEACHED OR OTHERWISE WORKED; WOOL OR OTHER ANIMAL HAIR OR OTHER TEXTILE MATERIALS, PREPARED FOR USE IN MAKING WIGS AND THE LIKE.	9	5			
6704110000	COMPLETE WIGS, OF SYNTHETIC TEXTILE MATERIALS	9	5			
6704190000	FALSE BEARDS, EYEBROWS AND EYELASHES, SWITCHES AND THE LIKE, OF SYNTHETIC TEXTILE MATERIALS	9	5			
6704200000	WIGS, BEARDS, EYEBROWS AND EYELASHES, SWITCHES AND THE LIKE, OF HUMAN OR ANIMAL HAIR	9	5			
6704900000	WIGS, BEARDS, EYEBROWS AND EYELASHES, SWITCHES AND THE LIKE, OF OTHER TEXTILE MATERIALS	9	5			
6801000000	SETTS, KERB STONES AND FLAGSTONES, OF NATURAL STONE (EXCEPT SLATE)	0	0			
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	0	0			
6802210000	WORKED MARBLE, TRAVERTINE AND ALABASTER AND ARTICLES THEREOF SIMPLY CUT OR SAWN, WITH A FLAT OR EVEN SURFACE	0	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
6802230000	GRANITE AND ARTICLES THEREOF, SIMPLY CUT OR SAWN, WITH A FLAT OR EVEN SURFACE	0	0			
6802291000	OTHER CALCAREOUS STONE AND ARTICLES THEREOF, SIMPLY CUT OR SAWN, WITH A FLAT OR EVEN SURFACE	0	0			
6802299000	OTHER MONUMENTAL OR BUILDING STONE AND ARTICLES THEREOF, SIMPLY CUT OR SAWN, WITH A FLAT OR EVEN SURFACE	0	0			
6802910000	MARBLE; TRAVERTINE AND ALABASTER, WORKED IN ANOTHER WAY THAN SIMPLE CUTTING OR SAWING, WITH A FLAT OR EVEN SURFACE	0	0			
6802920000	OTHER MONUMENTAL OR BUILDING STONE, WORKED IN ANOTHER WAY THAN SIMPLE CUTTING OR SAWING	0	0			
6802930000	GRANITE, WORKED IN ANOTHER WAY THAN SIMPLE CUTTING OR SAWING , WITH A FLAT OR EVEN SURFACE	0	0			
6802990000	OTHER MONUMENTAL OR BUILDING STONES AND ARTICLES THEREOF WORKED IN ANOTHER WAY THAN SIMPLE CUTTING OR SAWING, WITH A FLAT OR EVEN SURFACE	0	0			
6803000000	WORKED SLATE AND ARTICLES OF SLATE OR OF AGGLOMERATED SLATE	0	0			
6804100000	MILLSTONES AND GRINDSTONES FOR MILLING, GRINDING OR PULPING, WITHOUT FRAMEWORKS	0	0			
6804210000	MILLSTONES, GRINDSTONES, GRINDING WHEELS AND THE LIKE, WITHOUT FRAMEWORKS; FOR GRINDING, SHARPENING, POLISHING, TRUEING OR CUTTING, AND PARTS THEREOF, OF NATURAL OR AGGLOMERATED SYNTHETIC DIAMOND	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
6804220000	MILLSTONES, GRINDSTONES, GRINDING WHEELS AND THE LIKE, WITHOUT FRAMEWORKS, FOR GRINDING, SHARPENING, POLISHING, TRUEING OR CUTTING, AND PARTS THEREOF, OF OTHER AGGLOMERATED ABRASIVES OR OF CERAMICS	0	0			
6804230000	MILLSTONES, GRINDSTONES, GRINDING WHEELS AND THE LIKE, WITHOUT FRAMEWORKS, FOR GRINDING, SHARPENING, POLISHING, TRUEING OR CUTTING, AND PARTS THEREOF, OF NATURAL STONE	0	0			
6804300000	HAND SHARPENING OR POLISHING STONES AND PARTS THEREOF	0	0			
6805100000	NATURAL OR ARTIFICIAL ABRASIVE POWDER OR GRAIN ON A BASE OF WOVEN TEXTILE FABRIC ONLY, WHETHER OR NOT CUT TO SHAPE OR SEWN OR OTHERWISE MADE UP	9	10			
6805200000	NATURAL OR ARTIFICIAL ABRASIVE POWDER OR GRAIN ON A BASE OF PAPER OR PAPERBOARD ONLY, WHETHER OR NOT CUT TO SHAPE OR SEWN OR OTHERWISE MADE UP	9	10			
6805300000	NATURAL OR ARTIFICIAL ABRASIVE POWDER OR GRAIN ON A BASE OF MATERIALS OTHER THAN ONLY WOVEN TEXTILE FABRIC, PAPER OR PAPERBOARD, WHETHER OR NOT CUT TO SHAPE OR SEWN OR OTHERWISE MADE UP	9	10			
6806100000	SLAG-WOOL, ROCK-WOOL AND SIMILAR MINERAL WOOLS (INCLUDING INTERMIXTURES THEREOF), IN BULK, SHEETS OR ROLLS	0	0			
6806200000	EXFOLIATED VERMICULITE, EXPANDED CLAYS, FOAMED SLAG AND SIMILAR EXPANDED MINERAL MATERIALS, INCLUDING INTERMIXTURES THEREOF	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
6806900000	MIXTURES AND ARTICLES OF HEAT-INSULATING, SOUND-INSULATING OR SOUND ABSORBING MINERAL MATERIALS, OTHER THAN THOSE OF HEADING NO 68.11 OR 68.12 OR OF CHAPTER 69	0	0			
6807100000	ARTICLES OF ASPHALT OR OF SIMILAR MATERIAL (FOR EXAMPLE, PETROLEUM BITUMEN OR COAL TAR PITCH), IN ROLLS	0	0			
6807900000	ARTICLES OF ASPHALT OR OF SIMILAR MATERIAL (FOR EXAMPLE, PETROLEUM BITUMEN OR COAL TAR PITCH), OTHER THAN IN ROLLS	0	0			
6808000000	PANELS, BOARDS, TILES, BLOCKS AND SIMILAR ARTICLES OF VEGETABLE FIBRE, OF STRAW OR OF SHAVINGS, CHIPS, PARTICLES, SAWDUST OR OTHER WASTE, OF WOOD, AGGLOMERATED WITH CEMENT, PLASTER OR OTHER MINERAL BINDERS.	0	0			
6809110000	PANELS, BOARDS, TILES, BLOCKS AND SIMILAR ARTICLES OF PLASTER OR PLASTER-BASED, FACED OR REINFORCED WITH PAPER OR PAPERBOARD ONLY, NOT ORNAMENTED	0	0			
6809190000	PANELS, BOARDS, TILES, BLOCKS AND SIMILAR ARTICLES OF PLASTER OR PLASTER-BASED, OTHER THAN THOSE FACED OR REINFORCED WITH PAPER OR PAPERBOARD, NOT ORNAMENTED	9	5			
6809900000	OTHER ARTICLES OF PLASTER OR OF COMPOSITIONS BASED ON PLASTER, NOT ORNAMENTED, EXCEPT PANELS, BOARDS AND SIMILAR ARTICLES	9	5			
6810110000	BUILDING BLOCKS AND TILES, OF CEMENT, OF CONCRETE OR OF ARTIFICIAL STONE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
6810190000	TILES, FLAGSTONES, BRICKS AND SIMILAR ARTICLES, OF CEMENT, OF CONCRETE OR OF ARTIFICIAL STONE, EXCEPT BUILDING BLOCKS AND BRICKS	0	0			
6810910000	PREFABRICATED STRUCTURAL COMPONENTS FOR BUILDING OR CIVIL ENGINEERING OF CEMENT, OF CONCRETE OR OF ARTIFICIAL STONE	0	0			
6810990000	OTHER ARTICLES OF CEMENT, OF CONCRETE OR OF ARTIFICIAL STONE, WHETHER OR NOT REINFORCED	0	0			
6811400010	CORRUGATED SHEETS CONTAINING ASBESTOS	0	0			
6811400020	PANELS, BOARDS, TILES, BLOCKS AND SIMILAR ARTICLES CONTAINING ASBESTOS	0	0			
6811400090	OTHER ARTICLES CONTAINING ASBESTOS	0	0			
6811810000	CORRUGATED SHEETS NOT CONTAINING ASBESTOS	0	0			
6811820000	PANELS, BOARDS, TILES, BLOCKS AND SIMILAR ARTICLES NOT CONTAINING ASBESTOS	0	0			
6811830000	TUBES, PIPES AND TUBE OR PIPE FITTINGS NOT CONTAINING ASBESTOS	0	0			
6811890000	OTHER ARTICLES NOT CONTAINING ASBESTOS	0	0			
6812800010	PAPER, MILLBOARD AND FELT, OF CROCIDOLITE	0	0			
6812800020	COMPRESSED CROCIDOLITE AND ELASTOMER JOINTING, IN SHEETS OR ROLLS	0	0			
6812800030	FABRICATED CROCIDOLITE FIBRES; MIXTURES WITH A BASIS OF CROCIDOLITE OR WITH A BASIS OF CROCIDOLITE AND MAGNESIUM CARBONATE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
6812800090	OTHER ARTICLES OF CROCIDOLITE	9	5			
6812910000	CLOTHING, CLOTHING ACCESSORIES, FOOTWEAR AND HEADGEAR OF MATERIAL OTHER THAN CROCIDOLITE	9	5			
6812920000	PAPER, MILLBOARD AND FELT OF MATERIAL OTHER THAN CROCIDOLITE	0	0			
6812930000	COMPRESSED ASBESTOS AND ELASTOMER JOINTING, IN SHEETS OR ROLLS	0	0			
6812991000	FABRICATED ASBESTOS FIBRES; MIXTURES WITH A BASIS OF ASBESTOS OR WITH A BASIS OF ASBESTOS AND MAGNESIUM CARBONATE	0	0			
6812992000	ASBESTOS FIBRES	9	5			
6812993000	ASBESTOS CORD AND STRING, WHETHER OR NOT PLAIED	9	5			
6812994000	ASBESTOS FABRICS, WHETHER OR NOT KNITTED OR CROCHETED	9	5			
6812995000	ASBESTOS GASKETS OR WASHERS	9	10			
6812999000	OTHER ARTICLES OF ASBESTOS OR MIXTURES WITH A BASIS OF ASBESTOS OR A BASIS OF ASBESTOS AND MAGNESIUM CARBONATE, WHETHER OR NOT REINFORCED	9	5			
6813200000	FRICTION MATERIAL, NOT MOUNTED, FOR BRAKES, CONTAINING ASBESTOS	9	10			
6813810000	FRICTION MATERIAL, NOT MOUNTED, FOR BRAKES, NOT CONTAINING ASBESTOS	9	10			
6813890000	FRICTION MATERIAL, NOT MOUNTED, FOR CLUTCHES OR THE LIKE, NOT CONTAINING ASBESTOS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
6814100000	PLATES, SHEETS AND STRIPS OF AGGLOMERATED OR RECONSTITUTED MICA, WHETHER OR NOT ON A SUPPORT OF ANY MATERIAL	0	0			
6814900000	WORKED MICA AND ARTICLES OF MICA, INCLUDING AGGLOMERATED OR RECONSTITUTED MICA, WHETHER OR NOT ON A SUPPORT OF ANY MATERIAL	0	0			
6815100000	NON-ELECTRICAL ARTICLES OF GRAPHITE OR OTHER CARBON	0	0			
6815200000	ARTICLES OF PEAT	9	5			
6815910000	ARTICLES CONTAINING MAGNESITE, DOLOMITE OR CHROMITE	9	5			
6815990000	OTHER ARTICLES OF STONE OR OTHER MINERAL SUBSTANCES NOT ELSEWHERE SPECIFIED OR INCLUDED	9	5			
6901000000	BRICKS, BLOCKS, TILES AND OTHER CERAMIC GOODS OF SILICEOUS FOSSIL MEALS (FOR EXAMPLE, KIESELGUHR, TRIPOLITE OR DIATOMITE) OR OF SIMILAR SILICEOUS EARTHS.	0	0			
6902100000	REFRACTORY BRICKS, BLOCKS, TILES AND SIMILAR REFRACTORY CONSTRUCTIONAL GOODS, CONTAINING BY WEIGHT, SINGLY OR TOGETHER, MORE THAN 50 % OF THE ELEMENTS MG, CA OR CR, EXPRESSED AS MGO, CAO OR CR2O3, OTHER THAN THOSE OF SILICEOUS FOSSIL MEALS	0	0			
6902201000	REFRACTORY BRICKS, BLOCKS, TILES AND SIMILAR REFRACTORY CONSTRUCTIONAL GOODS CONTAINING MORE THAN 90 % OF SILICA (SiO <sub>2</sub> ) BY WEIGHT	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
6902209000	OTHER REFRACTORY BRICKS, BLOCKS, TILES AND SIMILAR REFRACTORY CONSTRUCTIONAL GOODS CONTAINING BY WEIGHT MORE THAN 50 % OF ALUMINA (AL <sub>2</sub> O <sub>3</sub> ) OR OF A MIXTURE OR COMPOUND OF ALUMINA AND SILICA, OTHER THAN THOSE CONTAINING MORE THAN 50 % BY WEIGHT OF SILICA	0	0			
6902900000	OTHER REFRACTORY BRICKS, BLOCKS, TILES AND SIMILAR REFRACTORY CONSTRUCTIONAL GOODS, OTHER THAN THOSE OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS	0	0			
6903101000	RETORTS AND CRUCIBLES, CONTAINING BY WEIGHT MORE THAN 50 % OF GRAPHITE OR OTHER CARBON OR A MIXTURE OF THOSE PRODUCTS	0	0			
6903109000	OTHER REFRACTORY CERAMIC ARTICLES OTHER THAN RETORTS AND CRUCIBLES, CONTAINING BY WEIGHT MORE THAN 50 % OF GRAPHITE OR OTHER CARBON OR A MIXTURE OF THOSE PRODUCTS	0	0			
6903201000	RETORTS AND CRUCIBLES, CONTAINING BY WEIGHT MORE THAN 50 % OF ALUMINA (AL <sub>2</sub> O <sub>3</sub> ) OR OF A MIXTURE OF ALUMINA AND SILICA (SiO <sub>2</sub> )	0	0			
6903209000	OTHER REFRACTORY CERAMIC ARTICLES OTHER THAN RETORTS AND CRUCIBLES, CONTAINING BY WEIGHT MORE THAN 50 % OF ALUMINA (AL <sub>2</sub> O <sub>3</sub> ) OR OF A MIXTURE OR COMPOUND OF ALUMINA AND SILICA (SiO <sub>2</sub> )	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
6903901000	OTHER REFRACTORY CERAMIC ARTICLES, OTHER THAN THOSE CONTAINING BY WEIGHT MORE THAN 50 % OF GRAPHITE OR OTHER CARBON OR A MIXTURE OR COMPOUND OF THOSE PRODUCTS OR OF ALUMINA (AL <sub>2</sub> O <sub>3</sub> ) OR OF A MIXTURE OF ALUMINA AND SILICA (SiO <sub>2</sub> )	0	0			
6903909000	OTHER REFRACTORY CERAMIC ARTICLES, OTHER THAN THOSE CONTAINING BY WEIGHT MORE THAN 50 % OF GRAPHITE OR OTHER CARBON OR A MIXTURE OR COMPOUND OF THOSE PRODUCTS OR OF ALUMINA (AL <sub>2</sub> O <sub>3</sub> ) OR OF A MIXTURE OF ALUMINA AND SILICA (SiO <sub>2</sub> )	0	0			
6904100000	CERAMIC BUILDING BRICKS	0	0			
6904900000	CERAMIC FLOORING BLOCKS, SUPPORT OR FILLER TILES AND THE LIKE	0	0			
6905100000	CERAMIC ROOFING TILES	0	0			
6905900000	CHIMNEY POTS, COWLS, CHIMNEY LINERS, ARCHITECTURAL ORNAMENTS AND OTHER CERAMIC CONSTRUCTIONAL GOODS OTHER THAN ROOFING TILES	0	0			
6906000000	CERAMIC PIPES, CONDUITS, GUTTERING AND PIPE FITTINGS	0	0			
6907100000	TILES, CUBES AND SIMILAR UNGLAZED CERAMIC 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	0	0			
6907900000	OTHER UNGLAZED CERAMIC FLAGS AND PAVING AND OTHER UNGLAZED CERAMIC MOSAIC CUBES AND THE LIKE, WHETHER OR NOT ON A BACKING	0	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
6908100000	TILES, CUBES AND SIMILAR CERAMIC 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;	0	0			
6908900000	OTHER CERAMIC FLAGS AND PAVING AND OTHER GLAZED CERAMIC MOSAIC CUBES AND THE LIKE, WHETHER OR NOT ON A BACKING	0	0			
6909110000	PORCELAIN OR CHINA WARES FOR LABORATORY, CHEMICAL OR OTHER TECHNICAL USES	9	10			
6909120000	CERAMIC WARES FOR CHEMICAL OR OTHER TECHNICAL USES, HAVING A HARDNESS EQUIVALENT TO 9 OR MORE ON THE MOHS SCALE	9	5			
6909190000	CERAMIC WARES FOR CHEMICAL OR OTHER TECHNICAL USES, OTHER THAN OF PORCELAIN AND ARTICLES WITH A HARDNESS EQUIVALENT TO 9 OR MORE ON MOHS SCALE	9	5			
6909900000	CERAMIC TROUGHS, TUBS AND SIMILAR RECEPTACLES OF A KIND USED IN AGRICULTURE; CERAMIC POTS, JARS AND SIMILAR ARTICLES OF A KIND USED FOR THE CONVEYANCE OR PACKING OF GOODS	9	5			
6910100000	PORCELAIN OR CHINA SINKS, WASH BASINS, WASH BASIN PEDESTALS, BATHS, BIDETS, WATER CLOSET PANS, FLUSHING CISTERNS, URINALS AND SIMILAR SANITARY FIXTURES	0	0			
6910900000	CERAMIC SINKS, WASH BASINS, WASH BASIN PEDESTALS, BATHS, BIDETS, WATER CLOSET PANS, FLUSHING CISTERNS, URINALS AND SIMILAR SANITARY FIXTURES OTHER THAN OF PORCELAIN OR CHINA	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
6911100000	TABLEWARE AND KITCHENWARE, OF PORCELAIN OR CHINA	9	10			
6911900000	TOILET ARTICLES, OF PORCELAIN OR CHINA	9	10			
6912000000	CERAMIC TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OTHER THAN OF PORCELAIN OR CHINA	9	10			
6913100000	STATUETTES AND OTHER ORNAMENTAL CERAMIC ARTICLES, OF PORCELAIN OR CHINA	9	7			
6913900000	STATUETTES AND OTHER ORNAMENTAL CERAMIC ARTICLES, OTHER THAN OF PORCELAIN OR CHINA	9	10			
6914100000	OTHER ARTICLES OF PORCELAIN OR CHINA	9	10			
6914900000	OTHER CERAMIC ARTICLES, OTHER THAN OF PORCELAIN OR CHINA (FOR EXAMPLE FITTINGS FOR FURNITURE)	9	10			
7001001000	CULLET AND OTHER WASTE AND SCRAP OF GLASS	9	0			
7001003000	GLASS IN THE MASS	9	0			
7002100000	GLASS IN BALLS (OTHER THAN MICROSPHERES OF HEADING 70.18), UNWORKED	0	0			
7002200000	RODS OR TUBES OF GLASS, UNWORKED	0	0			
7002310000	TUBES OF FUSED QUARTZ OR OTHER FUSED SILICA, UNWORKED	0	0			
7002320000	TUBES 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, UNWORKED	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7002390000	OTHER TUBES OF GLASS, UNWORKED	0	0			
7003121000	GLASS, IN SHEETS, SMOOTH, NON-WIRED, COLOURED THROUGHOUT THE MASS, OPACIFIED, FLASHED OR HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER	0	0			
7003122000	GLASS, IN SHEETS, STRIPED, CORRUGATED, STAMPED OR THE LIKE, NON-WIRED, COLOURED THROUGHOUT THE MASS, OPACIFIED, FLASHED OR HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER	0	0			
7003191000	GLASS, IN SHEETS, SMOOTH, OTHER THAN COLOURED THROUGHOUT THE MASS, OPACIFIED, PLATED OR HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER	0	0			
7003192000	CAST GLASS, IN SHEETS, STRIPED, CORRUGATED, STAMPED OR THE LIKE, OTHER THAN COLOURED THROUGHOUT THE MASS, OPACIFIED, PLATED OR HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER	0	0			
7003200000	CAST GLASS AND ROLLED GLASS, IN SHEETS, WIRED	0	0			
7003300000	CAST GLASS IN PROFILES	0	0			
7004200010	GLASS, COLOURED THROUGHOUT THE MASS, OPACIFIED, FLASHED OR HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER BUT NOT OTHERWISE WORKED, OF A THICKNESS NOT EXCEEDING 6 MM	0	0			
7004200090	OTHER GLASS, COLOURED THROUGHOUT THE MASS, OPACIFIED, FLASHED OR HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER BUT NOT OTHERWISE WORKED	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7004900020	OTHER DRAWN GLASS OR BLOWN GLASS IN SHEETS, OTHER THAN COLOURED THROUGHOUT THE MASS OR OPACIFIED, OF A THICKNESS NOT EXCEEDING 6 MM	0	0			
7004900090	OTHER DRAWN GLASS AND BLOWN GLASS, IN SHEETS, OTHER THAN COLOURED THROUGHOUT THE MASS OR OPACIFIED	0	0			
7005100000	NON-WIRED GLASS HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED	9	10			
7005211100	FLOAT GLASS, NON-WIRED, COLOURED THROUGHOUT THE MASS, OPACIFIED, FLASHED OR MERELY SURFACE GROUND, OF A THICKNESS NOT EXCEEDING 6 MM.	0	0			
7005211900	OTHER GLASS, NON-WIRED, COLOURED THROUGHOUT THE MASS, OPACIFIED, FLASHED OR MERELY SURFACE GROUND, OF A THICKNESS NOT EXCEEDING 6 MM.	0	0			
7005219000	OTHER GLASS, NON-WIRED, COLOURED THROUGHOUT THE MASS, OPACIFIED, FLASHED OR MERELY SURFACE GROUND, OTHER THAN THAT OF A THICKNESS NOT EXCEEDING 6 MM.	0	0			
7005291000	OTHER GLASS, NON-WIRED, OTHER THAN COLOURED THROUGHOUT THE MASS, OPACIFIED, FLASHED OR MERELY SURFACE GROUND OF A THICKNESS NOT EXCEEDING 6 MM.	0	0			
7005299000	OTHER GLASS, NON-WIRED, OTHER THAN COLOURED THROUGHOUT THE MASS, OPACIFIED, FLASHED OR MERELY SURFACE GROUND, OTHER THAN THAT OF A THICKNESS NOT EXCEEDING 6 MM.	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7005300000	WIRED GLASS, WITH ABSORBENT, REFLECTING, OR NON-REFLECTING COAT, OTHERWISE UNWORKED	0	0			
7006000000	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	0	0			
7007110000	TEMPERED SAFETY GLASS, OF SIZE AND SHAPE SUITABLE FOR INCORPORATION INTO MOTOR VEHICLES, AIRCRAFT, SPACECRAFT, VESSELS OR OTHER VEHICLES	9	10			
7007190000	TEMPERED SAFETY GLASS OTHER THAN THAT FOR INCORPORATION INTO RAILWAY OR SURFACE VEHICLES, AIRCRAFT OR SPACECRAFT, AND SEAGOING OR INLAND WATER CRAFT	9	10			
7007210000	LAMINATED SAFETY GLASS, OF SIZE AND SHAPE SUITABLE FOR INCORPORATION INTO MOTOR VEHICLES, AIRCRAFT, SPACECRAFT, VESSELS OR OTHER VEHICLES	9	10			
7007290000	LAMINATED SAFETY GLASS, OF SIZE AND SHAPE SUITABLE FOR INCORPORATION INTO MOTOR VEHICLES, AIRCRAFT, SPACECRAFT, VESSELS OR OTHER VEHICLES	9	10			
7008000000	MULTIPLE-WALLED INSULATING UNITS OF GLASS	0	0			
7009100000	REAR-VIEW MIRRORS FOR VEHICLES, OF GLASS	0	0			
7009910000	GLASS MIRRORS, UNFRAMED	9	10			
7009920000	FRAMED GLASS MIRRORS, OTHER THAN REAR-VIEW MIRRORS FOR VEHICLES	9	10			
7010100000	GLASS AMPOULES FOR THE PACKING OF GOODS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7010200000	STOPPERS, LIDS AND OTHER CLOSURES, OF GLASS	9	10			
7010901000	CARBOYS, FLASKS, JARS, POTS, PHIALS AND OTHER CONTAINERS, OF GLASS, OF A KIND USED FOR CONVEYANCE OR PACKING, OF GLASS; PRESERVING JARS, OF GLASS; OF A CAPACITY EXCEEDING 1 L	9	10			
7010902000	CARBOYS, FLASKS, JARS, POTS, PHIALS AND OTHER CONTAINERS, OF GLASS, OF A KIND USED FOR CONVEYANCE OR PACKING, OF GLASS; PRESERVING JARS, OF GLASS; OF A CAPACITY GREATER THAN 0.33 L BUT NOT EXCEEDING 1 L	9	10			
7010903000	CARBOYS, FLASKS, JARS, POTS, PHIALS AND OTHER CONTAINERS, OF GLASS, OF A KIND USED FOR CONVEYANCE OR PACKING, OF GLASS; PRESERVING JARS, OF GLASS; OF A CAPACITY GREATER THAN 0.15 L BUT NOT EXCEEDING 0.33 L	9	10			
7010904000	CARBOYS, FLASKS, JARS, POTS, PHIALS AND OTHER CONTAINERS, OF GLASS, OF A KIND USED FOR CONVEYANCE OR PACKING, OF GLASS; PRESERVING JARS, OF GLASS; OF A CAPACITY NOT EXCEEDING 0.15 L	9	10			
7011100000	GLASS ENVELOPES, INCLUDING BULBS AND TUBES, OPEN, AND GLASS PARTS THEREOF, WITHOUT FITTINGS, FOR ELECTRIC LIGHTING	9	0			
7011200000	GLASS ENVELOPES , INCLUDING BULBS AND TUBES, OPEN, AND GLASS PARTS THEREOF, WITHOUT FITTINGS, FOR CATHODE-RAY TUBES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7011900000	OTHER GLASS ENVELOPES , INCLUDING BULBS AND TUBES, OPEN, AND GLASS PARTS THEREOF, WITHOUT FITTINGS, FOR ELECTRIC LAMPS AND THE LIKE OTHER THAN THOSE FOR ELECTRIC LIGHTING AND CATHODE-RAY TUBES	9	0			
7013100000	GLASSWARE OF GLASS-CERAMICS USED FOR TABLE, KITCHEN, TOILET, OFFICE, INDOOR DECORATION OR SIMILAR PURPOSES, OTHER THAN THAT OF HEADINGS 70.10 OR 70.18	9	5			
7013220000	STEMWARE DRINKING GLASSES, OF LEAD CRYSTAL, OTHER THAN OF GLASS-CERAMICS	9	10			
7013280000	OTHER STEMWARE DRINKING GLASSES, OTHER THAN OF GLASS-CERAMICS	9	10			
7013330000	OTHER DRINKING GLASSES, OF LEAD CRYSTAL, OTHER THAN OF GLASS-CERAMICS	9	10			
7013370000	OTHER DRINKING GLASSES, OTHER THAN OF GLASS-CERAMICS	9	10			
7013410000	TABLEWARE OR KITCHENWARE (EXCLUDING DRINKING GLASSES) OF LEAD CRYSTAL, OTHER THAN OF GLASS-CERAMICS	9	10			
7013420000	TABLEWARE OR KITCHENWARE (EXCLUDING DRINKING GLASSES), 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°, OTHER THAN GLASS-CERAMICS	9	10			
7013490000	OTHER ARTICLES FOR TABLEWARE OR KITCHENWARE (EXCLUDING DRINKING GLASSES), OTHER THAN OF GLASS-CERAMICS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7013910000	TABLE, KITCHEN, TOILET, OFFICE, INDOOR DECORATION OR SIMILAR, OTHER THAN GLASS-CERAMICS AND THOSE OF HEADINGS 70.10 OR 70.18	9	10			
7013990000	OTHER GLASSWARE, OTHER THAN OF LEAD CRYSTAL AND THOSE OF HEADINGS 70.10 OR 70.18	9	10			
7014000000	SIGNALLING GLASSWARE AND OPTICAL ELEMENTS OF GLASS (OTHER THAN THOSE OF HEADING 70.15), NOT OPTICALLY WORKED.	9	0			
7015100000	GLASSES FOR CORRECTIVE SPECTACLES, NOT OPTICALLY WORKED	9	0			
7015900000	CLOCK OR WATCH GLASSES AND SIMILAR GLASSES, GLASSES FOR SPECTACLES, CURVED, BENT, HOLLOWED OR THE LIKE, NOT OPTICALLY WORKED, EXCEPT FOR CORRECTIVE GLASSES; HOLLOW GLASS SPHERES AND THEIR SEGMENTS, FOR THE MANUFACTURE OF SUCH GLASSES	9	0			
7016100000	GLASS CUBES AND OTHER GLASS SMALLWARES, WHETHER OR NOT ON A BACKING, FOR MOSAICS OR SIMILAR DECORATIVE PURPOSES	0	0			
7016901000	LEADED LIGHTS AND THE LIKE	0	0			
7016902000	MULTICELLULAR OR FOAM GLASS IN BLOCKS, PANELS, PLATES, SHELLS OR SIMILAR FORMS	0	0			
7016909000	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; MULTICELLULAR OR FOAM GLASS IN PANELS, SHELLS OR SIMILAR FORMS	0	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7017100000	LABORATORY, HYGIENIC OR PHARMACEUTICAL FUSED QUARTZ OR OTHER FUSED SILICA WARES, WHETHER OR NOT GRADUATED OR CALIBRATED	0	0			
7017200000	OTHER LABORATORY, HYGIENIC OR PHARMACEUTICAL GLASSWARE (OTHER THAN QUARTZ OR FUSED SILICA) HAVING A LINEAR COEFFICIENT OF EXPANSION NOT EXCEEDING $5 \times 10^{-6}$ PER KELVIN WITHIN A TEMPERATURE RANGE OF 0°C TO 300°, WHETHER OR NOT GRADUATED OR CALIBRATED	9	0			
7017900000	OTHER LABORATORY, HYGIENIC OR PHARMACEUTICAL GLASSWARE, WHETHER OR NOT GRADUATED OR CALIBRATED	0	0			
7018100000	GLASS BEADS, IMITATION PEARLS, IMITATION PRECIOUS OR SEMI-PRECIOUS STONES AND SIMILAR GLASS SMALLWARES	9	0			
7018200000	GLASS MICROSPHERES NOT EXCEEDING 1 MM IN DIAMETER	9	0			
7018900010	GLASS EYES OTHER THAN FOR PROSTHETIC PURPOSES	9	5			
7018900090	MISCELLANEOUS ARTICLES OF SMALL GLASSWARE, OTHER THAN IMITATION JEWELLERY; GLASS EYES OTHER THAN FOR PROSTHETIC PURPOSES; STATUETTES AND OTHER ORNAMENTAL ARTICLES, OF LAMP-WORKED GLASS, OTHER THAN IMITATION JEWELLERY	9	5			
7019110000	CHOPPED STRANDS, OF A LENGTH OF NOT MORE THAN 50 MM, OF GLASS FIBRES	0	0			
7019120000	ROVINGS, WHETHER OR NOT CHOPPED, OF GLASS FIBRES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7019190000	OTHER SLIVERS AND YARN, WHETHER OR NOT CHOPPED, OF GLASS FIBRES	0	0			
7019310000	MATS, OF GLASS FIBRES	0	0			
7019320000	VOILES, OF GLASS FIBRES	0	0			
7019390000	WEBS, MATTRESSES, BOARDS AND SIMILAR NONWOVEN PRODUCTS, OF GLASS FIBRES	0	0			
7019400000	WOVEN FABRICS OF ROVINGS OF GLASS FIBRES	0	0			
7019510000	OTHER WOVEN GLASS FIBRE FABRICS (INCLUDING GLASS WOOL), OF A WIDTH NOT EXCEEDING 30 CM	9	0			
7019520000	OTHER WOVEN GLASS FIBRE FABRICS (INCLUDING GLASS WOOL), OF A WIDTH EXCEEDING 30 CM, PLAIN WOVEN, WEIGHING LESS THAN 250 G/M2, OF FILAMENTS MEASURING PER SINGLE YARN NOT MORE THAN 136 TEX	9	0			
7019590000	OTHER FABRICS OF GLASS FIBRES ((INCLUDING GLASS WOOL)	0	0			
7019901000	GLASS WOOL IN BULK OR IN FLAKES	0	0			
7019909000	OTHER ARTICLES OF GLASS FIBRES	9	0			
7020001000	GLASS INNERS FOR VACUUM FLASKS OR FOR OTHER VACUUM VESSELS	0	0			
7020009000	OTHER ARTICLES OF GLASS	9	10			
7101100000	PEARLS, NATURAL, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET OR TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7101210000	CULTURED PEARLS, UNWORKED	9	0			
7101220000	CULTURED PEARLS, WORKED BUT NOT STRUNG, MOUNTED OR SET OR TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT	9	0			
7102100000	DIAMONDS, UNSORTED	9	0			
7102210000	INDUSTRIAL DIAMONDS UNWORKED OR SIMPLY SAWN, CLEAVED OR BRUTED	0	0			
7102290000	INDUSTRIAL DIAMONDS, WORKED	0	0			
7102310000	NON-INDUSTRIAL DIAMONDS UNWORKED OR SIMPLY SAWN, CLEAVED OR BRUTED	9	0			
7102390000	NON-INDUSTRIAL DIAMONDS, WORKED	9	5			
7103101000	EMERALDS UNWORKED OR SIMPLY SAWN OR ROUGHLY SHAPED	9	0			
7103109000	OTHER PRECIOUS STONES (OTHER THAN DIAMONDS AND EMERALDS) AND SEMI-PRECIOUS STONES, UNWORKED OR SIMPLY SAWN OR ROUGHLY SHAPED	9	0			
7103911000	RUBIES, SAPPHIRES AND EMERALDS, OTHERWISE WORKED	9	0			
7103912000	EMERALDS, OTHERWISE WORKED	9	0			
7103990000	OTHER PRECIOUS STONES OR SEMI-PRECIOUS STONES, EXCEPT DIAMONDS, RUBIES, SAPPHIRES AND EMERALDS, OTHERWISE WORKED	9	0			
7104100000	PIEZO-ELECTRIC QUARTZ	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7104200000	OTHER PRECIOUS STONES OR SEMI-PRECIOUS STONES, SYNTHETIC OR RECONSTRUCTED, UNWORKED OR SIMPLY SAWN OR BRUTED	9	0			
7104900000	OTHER PRECIOUS STONES OR SEMI-PRECIOUS STONES, SYNTHETIC OR RECONSTRUCTED, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET PRECIOUS STONES OR SEMI-PRECIOUS STONES, SYNTHETIC OR RECONSTRUCTED, NOT GRADED, TEMPORARILY STRUNG FOR FACILITATING TRANSPORTATION	9	0			
7105100000	DUST AND POWDER OF DIAMONDS	0	0			
7105900000	DUST AND POWDER OF PRECIOUS, SEMI-PRECIOUS OR SYNTHETIC STONES, OTHER THAN DIAMONDS	9	0			
7106100000	SILVER IN DUST FORM	9	0			
7106911000	SILVER, NOT ALLOYED, INCLUDING SILVER PLATED WITH GOLD OR PLATINUM	9	0			
7106912000	ALLOYED SILVER	9	0			
7106920000	SEMI-MANUFACTURED SILVER	9	5			
7107000000	BASE METALS CLAD WITH SILVER, NOT FURTHER WORKED OR SEMI-MANUFACTURED.	9	5			
7108110000	GOLD IN POWDER FORM, FOR NON-MONETARY USE	9	0			
7108120000	GOLD IN OTHER FORMS, UNWROUGHT, INCLUDING GOLD PLATED WITH PLATINUM, EXCEPT FOR MONETARY USE	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7108130000	GOLD IN OTHER SEMI-MANUFACTURED FORMS, INCLUDING GOLD PLATED WITH PLATINUM, EXCEPT FOR MONETARY USE	9	5			
7108200000	GOLD FOR MONETARY USE, INCLUDING GOLD PLATED WITH PLATINUM	9	0			
7109000000	BASE METALS OR SILVER, CLAD WITH GOLD, UNWROUGHT OT SEMI-MANUFACTURED.	9	0			
7110110000	PLATINUM, UNWROUGHT OR IN POWDER FORM	0	0			
7110190000	PLATINUM. SEMI-MANUFACTURED	0	0			
7110210000	PALLADIUM, RAW OR POWDERED	0	0			
7110290000	PALLADIUM,. SEMI-MANUFACTURED	0	0			
7110310000	RHODIUM, RAW OR POWDERED	0	0			
7110390000	RHODIUM. SEMI-MANUFACTURED	0	0			
7110410000	IRIDIUM, OSMIUM AND RUTHENIUM, RAW OR POWDERED	0	0			
7110490000	IRIDIUM, OSMIUM AND RUTHENIUM, SEMI-MANUFACTURED	0	0			
7111000000	BASE METALS, SILVER OR GOLD, CLAD WITH PLATINUM, NOT WORKED OR SEMI-MANUFACTURED.	9	0			
7112300000	ASH CONTAINING PRECIOUS METAL OR PRECIOUS-METAL COMPOUNDS	9	0			
7112910000	WASTE AND SCRAP OF GOLD OR OF METAL CLAD WITH GOLD, BUT EXCLUDING SWEEPINGS CONTAINING OTHER PRECIOUS METALS	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7112920000	WASTE AND SCRAP OF PLATINUM OR OF METAL CLAD WITH PLATINUM, BUT EXCLUDING SWEEPINGS CONTAINING OTHER PRECIOUS METALS	9	0			
7112990000	OTHER WASTE AND SCRAP OF PRECIOUS METALS OR OF METAL CLAD WITH PRECIOUS METALS; OTHER WASTE AND SCRAP CONTAINING PRECIOUS METALS OR PRECIOUS-METAL COMPOUNDS, OF A KIND USED PRINCIPALLY FOR THE RECOVERY OF PRECIOUS METAL	9	0			
7113110000	ARTICLES OF JEWELLERY AND PARTS THEREOF, OF SILVER WHETHER OR NOT PLATED OR CLAD WITH OTHER PRECIOUS METAL	9	10			
7113190000	ARTICLES OF JEWELLERY AND PARTS THEREOF, OF OTHER PRECIOUS METALS, WHETHER OR NOT PLATED OR CLAD WITH OTHER PRECIOUS METAL, EXCEPT SILVER	9	10			
7113200000	ARTICLES OF JEWELLERY AND PARTS THEREOF, OF BASE METAL PLATED OR CLAD WITH A PRECIOUS METAL	9	10			
7114111000	ARTICLES OF GOLDSMITHS' OR SILVERSMITHS' WARES AND PARTS THEREOF, OF SILVER, OF 0.925 GRADE, WHETHER OR NOT PLATED OR CLAD WITH OTHER PRECIOUS METAL	9	10			
7114119000	OTHER ARTICLES OF GOLDSMITHS' OR SILVERSMITHS' WARES AND PARTS THEREOF, OF SILVER, OF 0.925 GRADE, WHETHER OR NOT PLATED OR CLAD WITH OTHER PRECIOUS METAL	9	10			
7114190000	ARTICLES OF GOLDSMITHS' OR SILVERSMITHS' WARES AND PARTS THEREOF, OF PRECIOUS METALS, EXCEPT OF SILVER, WHETHER OR NOT PLATED OR CLAD WITH PRECIOUS METAL	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7114200000	ARTICLES OF GOLDSMITHS' OR SILVERSMITHS' WARES AND PARTS THEREOF, OF BASE METAL CLAD WITH A PRECIOUS METAL	9	10			
7115100000	CATALYSTS IN THE FORM OF WIRE CLOTH OR GRILL, OF PLATINUM	0	0			
7115900000	OTHER ARTICLES OF PRECIOUS METALS OR OF METAL CLAD WITH PRECIOUS METALS	0	0			
7116100000	ARTICLES OF NATURAL OR CULTURED PEARLS	9	10			
7116200000	ARTICLES OF PRECIOUS OR SEMI-PRECIOUS STONES (NATURAL, SYNTHETIC OR RECONSTRUCTED)	9	10			
7117110000	CUFF LINKS AND STUDS, OF BASE METAL, WHETHER OR NOT PLATED WITH PRECIOUS METAL	9	10			
7117190000	IMITATION JEWELLERY, EXCEPT CUFF LINKS AND THE LIKE, WHETHER OR NOT PLATED WITH PRECIOUS METAL	9	7			
7117900000	IMITATION JEWELLERY OF OTHER MATERIALS, EXCEPT BASE METAL	9	7			
7118100000	COIN (OTHER THAN GOLD COIN), NOT BEING LEGAL TENDER	9	0			
7118900000	OTHER COIN (FOR EXAMPLE OF PRECIOUS METALS)	9	0			
7201100000	NON-ALLOY PIG IRON CONTAINING BY WEIGHT 0.5 % OR LESS OF PHOSPHORUS	0	0			
7201200000	NON-ALLOY PIG IRON CONTAINING BY WEIGHT MORE THAN 0.5 % OF PHOSPHORUS	0	0			
7201500000	ALLOY PIG IRON, SPEIGEISEN, IN PIGS, BLOCKS OR OTHER PRIMARY FORMS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7202110000	FERRO-MANGANESE, CONTAINING BY WEIGHT MORE THAN 2 % OF CARBON	0	0			
7202190000	FERRO-MANGANESE, CONTAINING BY WEIGHT NO MORE THAN 2 % OF CARBON	0	0			
7202210000	FERRO-SILICON, CONTAINING BY WEIGHT MORE THAN 55 % OF SILICON	0	0			
7202290000	FERRO-SILICON, CONTAINING BY WEIGHT NO MORE THAN 55 % OF SILICON	0	0			
7202300000	FERRO-SILICO-MANGANESE	0	0			
7202410000	FERRO-CHROMIUM, CONTAINING BY WEIGHT MORE THAN 4 % OF CARBON	0	0			
7202490000	FERRO-CHROMIUM, CONTAINING BY WEIGHT NO MORE THAN 4 % OF CARBON	0	0			
7202500000	FERRO-SILICO-CHROMIUM	0	0			
7202600000	FERRO-NICKEL	0	0			
7202700000	FERRO-MOLYBDENUM	0	0			
7202800000	FERRO-TUNGSTEN AND FERRO-SILICO-TUNGSTEN	0	0			
7202910000	FERRO-TITANIUM AND FERRO-SILICO-TITANIUM	0	0			
7202920000	FERRO-VANADIUM	0	0			
7202930000	FERRO-NIOBIUM	0	0			
7202990000	OTHER FERRO ALLOYS	0	0			
7203100000	FERROUS PRODUCTS OBTAINED BY DIRECT REDUCTION OF IRON ORE, IN LUMPS, PELLETS OR SIMILAR FORMS	0	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7203900000	OTHER SPONGY FERROUS PRODUCTS, IN LUMPS, PELLETS OR SIMILAR FORMS; IRON HAVING A PURITY BY WEIGHT OF 99.94 %, IN LUMPS, PELLETS OR SIMILAR FORMS	0	0			
7204100000	WASTE AND SCRAP, OF CAST IRON OR STEEL	0	0			
7204210000	WASTE AND SCRAP, OF STAINLESS STEEL	0	0			
7204290000	WASTE AND SCRAP, OF ALLOY STEEL, OTHER THAN STAINLESS STEEL	0	0			
7204300000	WASTE AND SCRAP, OF TINNED IRON OR STEEL	0	0			
7204410000	TURNINGS, SHAVINGS, CHIPS, MILLING WASTE, SAWDUST, FILINGS, TRIMMINGS AND STAMPINGS, WHETHER OR NOT IN BUNDLES	0	0			
7204490000	OTHER WASTE AND SCRAP, OF IRON OR STEEL	0	0			
7204500000	REMELTING SCRAP INGOTS OF IRON OR STEEL	0	0			
7205100000	GRANULES, OF PIG IRON, SPIEGELEISEN, IRON OR STEEL	0	0			
7205210000	POWDERS OF ALLOY STEEL	0	0			
7205290000	POWDERS OF PIG IRON, SPIEGELEISEN, IRON OR STEEL OTHER THAN OF ALLOY STEEL	0	0			
7206100000	IRON AND NON-ALLOY STEEL IN INGOTS	0	0			
7206900000	OTHER PRIMARY FORMS OF IRON OR NON-ALLOY STEEL (FOR EXAMPLE: PUDDLED BLOCKS)	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7207110000	SEMI-FINISHED PRODUCTS OF IRON OR NON-ALLOY STEEL, CONTAINING LESS THAN 0.25 % BY WEIGHT OF CARBON, OF RECTANGULAR (INCLUDING SQUARE) CROSS-SECTION, THE WIDTH MEASURING LESS THAN TWICE THE THICKNESS	0	0			
7207120000	SEMI-FINISHED PRODUCTS OF IRON OR NON-ALLOY STEEL, CONTAINING LESS THAN 0.25 % BY WEIGHT OF CARBON, OF RECTANGULAR CROSS-SECTION OTHER THAN THOSE WITH THE WIDTH MEASURING LESS THAN TWICE THE THICKNESS	0	0			
7207190000	OTHER SEMI-FINISHED PRODUCTS OF IRON OR NON-ALLOY STEEL, CONTAINING LESS THAN 0.25 % BY WEIGHT OF CARBON	0	0			
7207200000	SEMI-FINISHED PRODUCTS OF IRON OR NON-ALLOY STEEL, CONTAINING BY WEIGHT 25 % OR MORE OF CARBON	0	0			
7208101000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, WITH PATTERNS IN RELIEF, OF A THICKNESS EXCEEDING 10 MM	0	0			
7208102000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, WITH PATTERNS IN RELIEF, OF A THICKNESS OF 4.75 MM OR MORE BUT NOT EXCEEDING 10 MM	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7208103000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, WITH PATTERNS IN RELIEF, OF A THICKNESS OF 3MM OR MORE BUT NOT EXCEEDING 4.75 MM	0	0			
7208104000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, WITH PATTERNS IN RELIEF, OF A THICKNESS OF LESS THAN 3 MM	0	0			
7208251000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, PICKLED, OF A THICKNESS EXCEEDING 10 MM	0	0			
7208252000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, PICKLED, OF A THICKNESS OF 4.75 MM OR MORE BUT NOT EXCEEDING 10 MM	0	0			
7208260000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, PICKLED, OF A THICKNESS OF 3 MM OR MORE BUT NOT EXCEEDING 4.75 MM	0	0			
7208270000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS OF LESS THAN 3 MM	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7208360000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, PICKLED, OF A THICKNESS EXCEEDING 10 MM	0	0			
7208371000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS OF 4.75 MM OR MORE BUT NOT EXCEEDING 10 MM, CONTAINING 0.12 % OR MORE BY WEIGHT OF CARBON	0	0			
7208379000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS OF 4.75 MM OR MORE BUT NOT EXCEEDING 10 MM	0	0			
7208381000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS OF 3 MM OR MORE BUT NOT EXCEEDING 4.75 MM, CONTAINING 0.12 % OR MORE BY WEIGHT OF CARBON	0	0			
7208389000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS OF 3 MM OR MORE BUT NOT EXCEEDING 4.75 MM	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7208391000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS NOT EXCEEDING 3 MM, CONTAINING 0.12 % OR MORE BY WEIGHT OF CARBON	0	0			
7208399100	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS NOT EXCEEDING 1.8 MM	0	0			
7208399900	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS NOT EXCEEDING 3 MM	0	0			
7208401000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, NOT IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, WITH PATTERNS IN RELIEF, OF A THICKNESS EXCEEDING 10 MM	0	0			
7208402000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, NOT IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, WITH PATTERNS IN RELIEF, OF A THICKNESS OF 4.75 MM OR MORE BUT NOT EXCEEDING 10 MM	0	0			
7208403000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, NOT IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, WITH PATTERNS IN RELIEF, OF A THICKNESS OF 3MM OR MORE BUT NOT EXCEEDING 4.75 MM	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7208404000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, NOT IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, WITH PATTERNS IN RELIEF, OF A THICKNESS NOT EXCEEDING 3 MM	0	0			
7208511000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, NOT IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS EXCEEDING 12.5 MM	0	0			
7208512000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, NOT IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS OF 10 MM OR MORE BUT NOT EXCEEDING 12.5 MM	0	0			
7208521000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, NOT IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS OF 4.75 MM OR MORE BUT NOT EXCEEDING 10 MM, CONTAINING 0.6 % OR MORE BY WEIGHT OF CARBON	0	0			
7208529000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, NOT IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS OF 4.75 MM OR MORE BUT NOT EXCEEDING 10 MM	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7208530000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, NOT IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS OF 3 MM OR MORE BUT NOT EXCEEDING 4.75 MM	0	0			
7208540000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, NOT IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS NOT EXCEEDING 3 MM	0	0			
7208900000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED	0	0			
7209150000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN COLD-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS EXCEEDING 3 MM	0	0			
7209160000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN COLD-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS EXCEEDING 1 MM BUT NOT EXCEEDING 3 MM	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7209170000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN COLD-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS OF 0.5 MM OR MORE BUT NOT EXCEEDING 1 MM	0	0			
7209181000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN COLD-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS NOT EXCEEDING 0.5 MM BUT NOT LESS THAN 0.25 MM	0	0			
7209182000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN COLD-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS NOT EXCEEDING 0.25 MM	0	0			
7209250000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, NOT IN COILS, NOT FURTHER WORKED THAN COLD-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS OF 3 MM OR MORE	0	0			
7209260000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, NOT IN COILS, NOT FURTHER WORKED THAN COLD-ROLLED, NOT CLAD, PLATED OR COATED, PICKLED, OF A THICKNESS EXCEEDING 1 MM BUT NOT EXCEEDING 3 MM	0	0			
7209270000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN COLD-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS OF 0.5 MM OR MORE BUT NOT EXCEEDING 1 MM	0	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7209280000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, NOT IN COILS, NOT FURTHER WORKED THAN COLD-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS NOT EXCEEDING 0.5 MM	0	0			
7209900000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, COLD-ROLLED, NOT CLAD, PLATED OR COATED	0	0			
7210110000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, PLATED OR COATED WITH TIN, OF A THICKNESS OF 0.5 MM OR MORE	0	0			
7210120000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, PLATED OR COATED WITH TIN, OF A THICKNESS OF LESS THAN 0.5 MM	0	0			
7210200000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, PLATED OR COATED WITH LEAD, INCLUDING TERNE-PLATE	0	0			
7210300000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, ELECTROLYTICALLY PLATED OR COATED WITH ZINC	0	0			
7210410000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, GALVANISED, CORRUGATED, OTHER THAN ELECTROLYTICALLY PLATED OR COATED	0	0			
7210490000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, GALVANISED, NOT CORRUGATED, OTHER THAN ELECTROLYTICALLY PLATED OR COATED	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7210500000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, PLATED OR COATED WITH CHROMIUM OXIDES OR WITH CHROMIUM AND CHROMIUM OXIDES	0	0			
7210610000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, PLATED OR COATED WITH ALUMINIUM AND ZINC ALLOYS	0	0			
7210690000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, PLATED OR COATED WITH ALUMINIUM	0	0			
7210701000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, PREVIOUSLY PLATED OR COATED WITH ALUMINIUM-ZINC ALLOYS	0	0			
7210709000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, PAINTED, VARNISHED OR COATED WITH PLASTICS, OTHER THAN THOSE PREVIOUSLY COATED WITH ALUMINIUM-ZINC ALLOYS	0	0			
7210900000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, OTHERWISE PLATED OR COATED	0	0			
7211130000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN HOT-ROLLED, ON FOUR FACES OR IN A CLOSED BOX PASS, OF A WIDTH EXCEEDING 150 MM BUT NOT EXCEEDING 600 MM AND A THICKNESS OF NOT LESS THAN 4 MM, NOT IN COILS AND WITHOUT PATTERNS IN RELIEF	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7211140000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN HOT-ROLLED, OF A WIDTH OF LESS THAN 600 MM, OF A THICKNESS OF 4.75 MM OR MORE, NOT CLAD, PLATED OR COATED	0	0			
7211191000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, NOT CLAD, PLATED OR COATED, NOT FURTHER WORKED THAN HOT-ROLLED, CONTAINING 0.6 % OR MORE BY WEIGHT OF CARBON	0	0			
7211199000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, NOT CLAD, PLATED OR COATED, NOT FURTHER WORKED THAN HOT-ROLLED	0	0			
7211230000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, NOT FURTHER WORKED THAN COLD-ROLLED, CONTAINING LESS THAN 0.25 % BY WEIGHT OF CARBON, NOT CLAD, PLATED OR COATED	0	0			
7211290000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, NOT CLAD, PLATED OR COATED, NOT FURTHER WORKED THAN COLD-ROLLED	0	0			
7211900000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, NOT CLAD, PLATED OR COATED	0	0			
7212100000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, PLATED OR COATED WITH TIN	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7212200000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, ELECTROLYTICALLY PLATED OR COATED WITH ZINC	0	0			
7212300000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, OTHERWISE GALVANISED	0	0			
7212400000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, PAINTED, VARNISHED OR COATED WITH PLASTICS	0	0			
7212500000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, OTHERWISE COATED	0	0			
7212600000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, CLAD	0	0			
7213100000	BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF IRON OR NON-ALLOY STEEL, CONTAINING INDENTATIONS, RIBS, GROOVES OR OTHER DEFORMATIONS PRODUCED DURING THE ROLLING PROCESS	0	0			
7213200000	BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF FREE-CUTTING STEEL	0	0			
7213911000	BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS,, OF IRON OR NON-ALLOY STEEL, OF CIRCULAR CROSS-SECTION MEASURING LESS THAN 14 MM IN DIAMETER, CONTAINING BY WEIGHT LESS THAN 0.12 % OF CHROMIUM, NICKEL, COPPER AND MOLYBDENUM TAKEN TOGETHER	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7213919000	OTHER BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS,, OF IRON OR NON-ALLOY STEEL, OF CIRCULAR CROSS-SECTION MEASURING LESS THAN 14 MM IN DIAMETER	0	0			
7213990000	OTHER BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF IRON OR NON-ALLOY STEEL	0	0			
7214100000	BARS AND RODS OF IRON OR NON-ALLOY STEEL, FORGED	0	0			
7214200000	BARS AND RODS, OF IRON OR NON-ALLOY STEEL, CONTAINING INDENTATIONS, RIBS, GROOVES OR OTHER DEFORMATIONS PRODUCED DURING THE ROLLING PROCESS OR TWISTED AFTER ROLLING	0	0			
7214301000	BARS AND RODS OF FREE-CUTTING STEEL, NOT FURTHER WORKED THAN HOT-ROLLED OR HOT-EXTRUDED, OF CIRCULAR CROSS-SECTION, OF A DIAMETER NOT EXCEEDING 100 MM	0	0			
7214309000	OTHER BARS AND RODS OF FREE-CUTTING STEEL, NOT FURTHER WORKED THAN HOT-ROLLED OR HOT-EXTRUDED	0	0			
7214911000	BARS AND RODS, OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN FORGED, HOT-ROLLED OR HOT-EXTRUDED, INCLUDING THOSE TWISTED AFTER ROLLING, OF RECTANGULAR CROSS-SECTION, NOT EXCEEDING 100 MM	0	0			
7214919000	OTHER BARS AND RODS, OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN FORGED, HOT-ROLLED OR HOT-EXTRUDED, INCLUDING THOSE TWISTED AFTER ROLLING, OF RECTANGULAR CROSS-SECTION.	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7214991000	BARS AND RODS, OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN FORGED, HOT-ROLLED OR HOT-EXTRUDED, INCLUDING THOSE TWISTED AFTER ROLLING, OF CIRCULAR CROSS-SECTION, OF A DIAMETER NOT EXCEEDING 100 MM	0	0			
7214999000	OTHER BARS AND RODS, OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN FORGED, HOT-ROLLED OR HOT-EXTRUDED, INCLUDING THOSE TWISTED AFTER ROLLING, OF CIRCULAR CROSS-SECTION, OF A DIAMETER NOT EXCEEDING 100 MM	0	0			
7215101000	BARS AND RODS OF FREE-CUTTING STEEL, NOT FURTHER WORKED THAN COLD-FORMED OR COLD-FINISHED, OF CIRCULAR CROSS-SECTION, OF A DIAMETER NOT EXCEEDING 100 MM	0	0			
7215109000	OTHER BARS AND RODS OF FREE-CUTTING STEEL, NOT FURTHER WORKED THAN COLD-FORMED OR COLD-FINISHED	0	0			
7215501000	BARS AND RODS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN COLD-FORMED OR COLD-FINISHED, OF CIRCULAR CROSS-SECTION, OF A DIAMETER NOT EXCEEDING 100 MM	0	0			
7215509000	OTHER BARS AND RODS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN COLD-FORMED OR COLD-FINISHED, OF CIRCULAR CROSS-SECTION	0	0			
7215901000	OTHER BARS AND RODS, OF IRON OR NON-ALLOY STEEL, OF CIRCULAR CROSS-SECTION MEASURING LESS THAN 100 MM IN DIAMETER	0	0			
7215909000	OTHER BARS AND RODS, OF IRON OR NON-ALLOY STEEL	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7216100000	U, I OR H SECTIONS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN HOT-ROLLED, HOT-DRAWN OR HOT- EXTRUDED, OF A HEIGHT OF LESS THAN 80 MM	0	0			
7216210000	L SECTIONS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN HOT-ROLLED, HOT-DRAWN OR HOT- EXTRUDED, OF A HEIGHT OF LESS THAN 80 MM	0	0			
7216220000	T SECTIONS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN HOT-ROLLED, HOT-DRAWN OR HOT- EXTRUDED, OF A HEIGHT OF LESS THAN 80 MM	0	0			
7216310000	U SECTIONS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN HOT-ROLLED, HOT-DRAWN OR HOT- EXTRUDED, OF A HEIGHT OF 80 MM OR MORE	0	0			
7216320000	I SECTIONS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN HOT-ROLLED OR HOT- EXTRUDED, OF A HEIGHT OF 80 MM OR MORE	0	0			
7216330000	H SECTIONS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN HOT-ROLLED, HOT-DRAWN OR HOT- EXTRUDED, OF A HEIGHT OF 80 MM OR MORE	0	0			
7216400000	L OR T SECTIONS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN HOT-ROLLED, HOT-DRAWN OR HOT- EXTRUDED, OF A HEIGHT OF 80 MM OR MORE	0	0			
7216500000	OTHER SECTIONS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN HOT-ROLLED, HOT-DRAWN OR HOT- EXTRUDED	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7216610000	SECTIONS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN COLD-FORMED OR COLD-FINISHED, OBTAINED FROM FLAT-ROLLED PRODUCTS	0	0			
7216690000	OTHER SECTIONS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN COLD-FORMED OR COLD-FINISHED	0	0			
7216910000	SECTIONS OF IRON OR NON-ALLOY STEEL, COLD-FORMED OR COLD-FINISHED, OBTAINED FROM FLAT-ROLLED PRODUCTS	0	0			
7216990000	OTHER SECTIONS, OF IRON OR NON-ALLOY STEEL	0	0			
7217100000	WIRE OF IRON OR NON-ALLOY STEEL, NOT PLATED OR COATED, WHETHER OR NOT POLISHED	0	0			
7217200000	WIRE OF IRON OR NON-ALLOY STEEL, COATED WITH ZINC	0	0			
7217300000	WIRE OF IRON OR NON-ALLOY STEEL, PLATED OR COATED WITH OTHER BASE METALS	0	0			
7217900000	OTHER WIRE OF IRON OR NON-ALLOY STEEL	0	0			
7218100000	STAINLESS STEEL IN INGOTS OR OTHER PRIMARY FORMS	0	0			
7218910000	SEMI-FINISHED PRODUCTS OF STAINLESS STEEL, OF RECTANGULAR CROSS-SECTION	0	0			
7218990000	OTHER SEMI-FINISHED PRODUCTS OF STAINLESS STEEL	0	0			
7219110000	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE, NOT FURTHER WORKED THAN HOT-ROLLED, IN COILS, OF A THICKNESS EXCEEDING 10 MM	0	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7219120000	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE, NOT FURTHER WORKED THAN HOT-ROLLED, IN COILS, OF A THICKNESS OF 4.75 MM OR MORE BUT NOT EXCEEDING 10 MM	0	0			
7219130000	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE, NOT FURTHER WORKED THAN HOT-ROLLED, IN COILS, OF A THICKNESS OF 3 MM OR MORE BUT NOT EXCEEDING 4.75 MM	0	0			
7219140000	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE, NOT FURTHER WORKED THAN HOT-ROLLED, IN COILS, OF A THICKNESS OF LESS THAN 3 MM	0	0			
7219210000	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE, NOT FURTHER WORKED THAN HOT-ROLLED, NOT IN COILS, OF A THICKNESS EXCEEDING 10 MM	0	0			
7219220000	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE, NOT FURTHER WORKED THAN HOT-ROLLED, NOT IN COILS, OF A THICKNESS OF 4.75 MM OR MORE BUT NOT EXCEEDING 10 MM	0	0			
7219230000	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE, NOT FURTHER WORKED THAN HOT-ROLLED, NOT IN COILS, OF A THICKNESS OF 3 MM OR MORE BUT NOT EXCEEDING 4.75 MM	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7219240000	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE, NOT FURTHER WORKED THAN HOT-ROLLED, NOT IN COILS, OF A THICKNESS OF LESS THAN 3 MM	0	0			
7219310000	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE, NOT FURTHER WORKED THAN COLD-ROLLED, OF A THICKNESS OF 4.75 MM OR MORE	0	0			
7219320000	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE, NOT FURTHER WORKED THAN COLD-ROLLED, OF A THICKNESS OF 3 MM OR MORE BUT NOT EXCEEDING 4.75 MM	0	0			
7219330000	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE, NOT FURTHER WORKED THAN COLD-ROLLED, OF A THICKNESS OF 1 MM OR MORE BUT NOT EXCEEDING 3 MM	0	0			
7219340000	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE, NOT FURTHER WORKED THAN COLD-ROLLED, OF A THICKNESS OF 0.5 MM OR MORE BUT NOT EXCEEDING 1 MM	0	0			
7219350000	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE, NOT FURTHER WORKED THAN COLD-ROLLED, OF A THICKNESS OF LESS THAN 0.5 MM	0	0			
7219900000	OTHER FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE	0	0			
7220110000	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF LESS THAN 600 MM, NOT FURTHER WORKED THAN HOT-ROLLED, OF A THICKNESS OF 4.75 MM OR MORE	0	0			
7220120000	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF LESS THAN 600 MM, NOT FURTHER WORKED THAN HOT-ROLLED, OF A THICKNESS OF LESS THAN 4.75 MM	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7220200000	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF LESS THAN 600 MM, NOT FURTHER WORKED THAN COLD-ROLLED,	0	0			
7220900000	OTHER FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF LESS THAN 600 MM	0	0			
7221000000	BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF STAINLESS STEEL	0	0			
7222111000	BARS AND RODS, NOT FURTHER WORKED THAN HOT-ROLLED, HOT-DRAWN OR HOT-EXTRUDED, OF CIRCULAR CROSS-SECTION, OF STAINLESS STEEL, OF A DIAMETER NOT EXCEEDING 65 MM	0	0			
7222119000	OTHER BARS AND RODS, NOT FURTHER WORKED THAN HOT-ROLLED, HOT-DRAWN OR HOT-EXTRUDED, OF CIRCULAR CROSS-SECTION, OF STAINLESS STEEL	0	0			
7222191000	BARS AND RODS, NOT FURTHER WORKED THAN HOT-ROLLED, HOT-DRAWN OR HOT-EXTRUDED, OF STAINLESS STEEL, OF RECTANGULAR CROSS-SECTION, OF A DIAMETER NOT EXCEEDING 65 MM	0	0			
7222199000	OTHER BARS AND RODS, NOT FURTHER WORKED THAN HOT-ROLLED, HOT-DRAWN OR HOT-EXTRUDED, OF STAINLESS STEEL	0	0			
7222201000	BARS AND RODS, NOT FURTHER WORKED THAN COLD-FORMED OR COLD-FINISHED, OF STAINLESS STEEL, OF CIRCULAR CROSS-SECTION, OF A DIAMETER NOT EXCEEDING 65 MM	0	0			
7222209000	OTHER BARS AND RODS, NOT FURTHER WORKED THAN COLD-FORMED OR COLD-FINISHED, OF STAINLESS STEEL	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7222301000	OTHER BARS AND RODS, OF STAINLESS STEEL, OF CIRCULAR CROSS-SECTION MEASURING LESS THAN 65 MM IN DIAMETER.	0	0			
7222309000	OTHER BARS AND RODS OF STAINLESS STEEL	0	0			
7222400000	SECTIONS OF STAINLESS STEEL	0	0			
7223000000	WIRE OF STAINLESS STEEL	0	0			
7224100000	OTHER ALLOY STEEL IN INGOTS OR OTHER PRIMARY FORMS	0	0			
7224900000	SEMI-FINISHED PRODUCTS OF OTHER ALLOY STEEL	0	0			
7225110000	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, OF SILICON-ELECTRICAL STEEL, GRAIN-ORIENTED	0	0			
7225190000	OTHER FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, OF SILICON-ELECTRICAL STEEL	0	0			
7225300000	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, NOT FURTHER WORKED THAN HOT-ROLLED, IN COILS	0	0			
7225400000	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, NOT FURTHER WORKED THAN HOT-ROLLED, NOT IN COILS	0	0			
7225500000	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, NOT FURTHER WORKED THAN COLD-ROLLED	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7225910000	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, ELECTROLYTICALLY PLATED OR COATED WITH ZINC	0	0			
7225920000	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, OTHERWISE PLATED OR COATED WITH ZINC	0	0			
7225990000	OTHER FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE	0	0			
7226110000	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, OF SILICON-ELECTRICAL STEEL, GRAIN-ORIENTED	0	0			
7226190000	OTHER FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, OF SILICON-ELECTRICAL STEEL	0	0			
7226200000	FLAT-ROLLED PRODUCTS HIGH-SPEED STEEL, OF A WIDTH OF LESS THAN 600 MM	0	0			
7226910000	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, NOT FURTHER WORKED THAN HOT-ROLLED, OF A WIDTH OF LESS THAN 600 MM	0	0			
7226920000	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, NOT FURTHER WORKED THAN COLD-ROLLED, OF A WIDTH OF LESS THAN 600 MM	0	0			
7226990000	OTHER FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM	0	0			
7227100000	BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF HIGH-SPEED STEEL	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7227200000	BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF SILICO-MANGANESE STEEL	0	0			
7227900000	BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF OTHER ALLOY STEEL	0	0			
7228100000	BARS AND RODS, OF HIGH-SPEED STEEL	0	0			
7228201000	BARS AND RODS, OF SILICO-MANGANESE STEEL, OF CIRCULAR CROSS-SECTION MEASURING LESS THAN 100 MM IN DIAMETER.	0	0			
7228209000	OTHER BARS AND RODS OF SILICO-MANGANESE STEEL	0	0			
7228300000	OTHER BARS AND RODS OF OTHER ALLOY STEEL, NOT FURTHER WORKED THAN HOT-ROLLED OR HOT-EXTRUDED	0	0			
7228401000	BARS AND RODS OF OTHER ALLOY STEEL, NOT FURTHER WORKED THAN FORGED, OF A CROSS-SECTIONAL DIMENSION NOT EXCEEDING 100 MM	0	0			
7228409000	OTHER BARS AND RODS OF OTHER ALLOY STEEL, NOT FURTHER WORKED THAN FORGED	0	0			
7228501000	OTHER BARS AND RODS, OF OTHER ALLOY STEEL, OF CIRCULAR CROSS-SECTION MEASURING LESS THAN 100 MM IN DIAMETER	0	0			
7228509000	OTHER BARS AND RODS OF OTHER ALLOY STEEL	0	0			
7228601000	OTHER BARS AND RODS OF OTHER ALLOY STEEL, OF CIRCULAR CROSS-SECTION, OF A DIAMETER NOT EXCEEDING 100 MM.	0	0			
7228609000	OTHER BARS AND RODS OF OTHER ALLOY STEEL	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7228700000	ANGLES, SHAPES AND SECTIONS OF OTHER ALLOY STEEL	0	0			
7228800000	HOLLOW DRILL BARS AND RODS	0	0			
7229200000	WIRE OF SILICO-MANGANESE STEEL	0	0			
7229900000	OTHER WIRE OF OTHER ALLOY STEEL	0	0			
7301100000	SHEET PILING OF IRON OR STEEL, WHETHER OR NOT DRILLED, PUNCHED OR MADE FROM ASSEMBLED ELEMENTS	0	0			
7301200000	WELDED ANGLES, SHAPES AND SECTIONS, OF IRON OR STEEL	0	0			
7302100000	RAILS OF IRON OR STEEL	0	0			
7302300000	SWITCH BLADES, CROSSING FROGS, POINT RODS AND OTHER CROSSING PIECES, OF IRON OR STEEL	0	0			
7302400000	FISH-PLATES AND SOLE PLATES OF IRON OR STEEL	0	0			
7302901000	SLEEPERS (CROSS-TIES)	0	0			
7302909000	CHECK-RAILS AND RACK RAILS, OTHER CROSSING PIECES, CHAIRS, CHAIR WEDGES, RAIL CLIPS, BEDPLATES, TIES AND OTHER MATERIAL SPECIALISED FOR JOINTING OR FIXING RAILS, OF IRON OR STEEL	0	0			
7303000000	TUBES, PIPES AND HOLLOW PROFILES, OF CAST IRON	0	0			
7304110000	LINE PIPE OF A KIND USED FOR OIL OR GAS PIPELINES, OF STAINLESS STEEL	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7304190000	OTHER LINE PIPE OF A KIND USED FOR OIL OR GAS PIPELINES, EXCEPT OF STAINLESS STEEL	0	0			
7304220000	DRILL PIPE OF STAINLESS STEEL, OF A KIND USED IN DRILLING FOR OIL OR GAS	0	0			
7304230000	OTHER DRILL PIPE OF STAINLESS STEEL, OF A KIND USED IN DRILLING FOR OIL OR GAS	0	0			
7304240000	OTHER CASING OR TUBING OF STAINLESS STEEL, OF A KIND USED IN DRILLING FOR OIL OR GAS	0	0			
7304290000	OTHER CASING OR TUBING, OF A KIND USED IN DRILLING FOR OIL OR GAS, SEAMLESS, OF IRON OR STEEL	0	0			
7304310000	SEAMLESS PIPES, OF IRON OR NON-ALLOY STEEL, COLD-DRAWN OR COLD-ROLLED, OF CIRCULAR CROSS-SECTION	0	0			
7304390000	SEAMLESS PIPES, OF IRON OR NON-ALLOY STEEL, OF CIRCULAR CROSS-SECTION, OTHER THAN COLD-DRAWN OR COLD-ROLLED,	0	0			
7304410000	SEAMLESS PIPES, OF CIRCULAR CROSS-SECTION, COLD-DRAWN OR COLD-ROLLED, OF STAINLESS STEEL	0	0			
7304490000	SEAMLESS PIPES, OF CIRCULAR CROSS-SECTION, OF STAINLESS STEEL OTHER THAN COLD DRAWN AND COLD-ROLLED	0	0			
7304510000	SEAMLESS PIPES, OF CIRCULAR CROSS-SECTION, COLD-DRAWN OR COLD-ROLLED, OF OTHER ALLOY STEEL	0	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7304590000	SEAMLESS PIPES, OF CIRCULAR CROSS-SECTION, OF OTHER ALLOY STEEL OTHER THAN COLD DRAWN AND COLD-ROLLED	0	0			
7304900000	OTHER SEAMLESS PIPES OF IRON OR STEEL	0	0			
7305110000	LINE PIPE OF A KIND USED FOR OIL OR GAS PIPELINE, LONGITUDINALLY SUBMERGED ARC WELDED, HAVING CIRCULAR CROSS-SECTIONS, THE EXTERNAL DIAMETER OF WHICH EXCEEDS 406.4 MM, OF IRON OR STEEL	0	0			
7305120000	LINE PIPE OF A KIND USED FOR OIL OR GAS PIPELINE, LONGITUDINALLY WELDED OTHER THAN BY SUBMERGED ARC, HAVING CIRCULAR CROSS-SECTIONS, THE EXTERNAL DIAMETER OF WHICH EXCEEDS 406.4 MM, OF IRON OR STEEL	0	0			
7305190000	LINE PIPE OF A KIND USED FOR OIL OR GAS PIPELINE, OTHER THAN LONGITUDINALLY WELDED, HAVING CIRCULAR CROSS-SECTIONS, THE EXTERNAL DIAMETER OF WHICH EXCEEDS 406.4 MM, OF IRON OR STEEL	0	0			
7305200000	CASING OF A KIND USED FOR OIL OR GAS PIPELINE, HAVING CIRCULAR CROSS-SECTIONS, THE EXTERNAL DIAMETER OF WHICH EXCEEDS 406.4 MM, OF IRON OR STEEL	0	0			
7305310000	OTHER TUBES AND PIPES OF CIRCULAR SECTION, THE EXTERNAL DIAMETER OF WHICH EXCEEDS 406.4 MM, OF IRON OR STEEL, LONGITUDINALLY WELDED	0	0			
7305390000	OTHER TUBES AND PIPES, OTHER THAN LONGITUDINALLY WELDED, HAVING CIRCULAR CROSS-SECTIONS, THE EXTERNAL DIAMETER OF WHICH EXCEEDS 406.4 MM, OF IRON OR STEEL	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7305900000	OTHER WELDED TUBES AND PIPES, OF CIRCULAR SECTION, THE EXTERNAL DIAMETER OF WHICH EXCEEDS 406.4 MM, OF IRON OR STEEL	0	0			
7306110000	TUBES AND PIPES OF A KIND USED FOR OIL OR GAS PIPELINES, WELDED, OF STAINLESS STEEL	0	0			
7306190000	OTHER TUBES AND PIPES OF A KIND USED FOR OIL OR GAS PIPELINES	0	0			
7306210000	CASING OR TUBING OF A KIND USED IN DRILLING FOR OIL OR GAS, WELDED, OF STAINLESS STEEL	0	0			
7306290000	OTHER CASING OR TUBING OF A KIND USED IN DRILLING FOR OIL OR GAS, WELDED, OF STAINLESS STEEL	0	0			
7306301000	OTHER WELDED TUBES OR PIPES OF CIRCULAR CROSS-SECTION, OF IRON OR NON-ALLOY STEEL, CONTAINING 0.6 % OR MORE BY WEIGHT OF CARBON	0	0			
7306309100	DOUBLE-WALLED TUBES AND PIPES OF NON-ALLOY STEEL, OF AN EXTERNAL DIAMETER NOT EXCEEDING 16 MM	0	0			
7306309200	SINGLE-WALLED TUBES AND PIPES OF NON-ALLOY STEEL, OF AN EXTERNAL DIAMETER NOT EXCEEDING 10 MM	0	0			
7306309900	OTHER WELDED TUBES OR PIPES, OF CIRCULAR CROSS-SECTION, OF IRON OR NON-ALLOY STEEL	0	0			
7306400000	OTHER WELDED TUBES OR PIPES, OF CIRCULAR CROSS-SECTION, OF STAINLESS STEEL	0	0			
7306500000	OTHER WELDED TUBES OR PIPES, OF CIRCULAR CROSS-SECTION, OF OTHER ALLOY STEEL	0	0			
7306610000	OTHER TUBES, PIPES AND HOLLOW PROFILES, WELDED, OF SQUARE OR RECTANGULAR SECTION	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7306690000	OTHER TUBES, PIPES AND HOLLOW PROFILES, WELDED, OTHER THAN THOSE OF CIRCULAR, SQUARE OR RECTANGULAR SECTION, OF IRON OR STEEL	0	0			
7306900000	OTHER TUBES, PIPES AND HOLLOW PROFILES (FOR EXAMPLE, WELDED, RIVETED OR SIMILARLY CLOSED), OF IRON OR STEEL	0	0			
7307110000	CAST FITTINGS, OF NON-MALLEABLE CAST IRON	0	0			
7307190000	CAST FITTINGS, OF IRON OR STEEL, OTHER THAN NON-MALLEABLE CAST IRON	0	0			
7307210000	FLANGES OF STAINLESS STEEL	0	0			
7307220000	THREADED ELBOWS, BENDS AND SLEEVES, OF STAINLESS STEEL	0	0			
7307230000	BUTT WELDING FITTINGS, OF STAINLESS STEEL	0	0			
7307290000	OTHER CAST FITTINGS, OF STAINLESS STEEL	0	0			
7307910000	FLANGES, OTHER THAN CAST AND OF STAINLESS STEEL	0	0			
7307920000	THREADED ELBOWS, BENDS AND SLEEVES, OTHER THAN CAST AND OF STAINLESS STEEL	0	0			
7307930000	BUTT WELDING FITTINGS, OTHER THAN CAST AND OF STAINLESS STEEL	0	0			
7307990000	OTHER CAST FITTINGS, OTHER THAN CAST AND OF STAINLESS STEEL	0	0			
7308100000	BRIDGES AND PARTS THEREOF, OF IRON OR STEEL.	0	0			
7308200000	TOWERS AND LATTICE MASTS, OF IRON OR STEEL.	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7308300000	DOORS, WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, OF IRON OR STEEL	0	0			
7308400000	EQUIPMENT FOR SCAFFOLDING, SHUTTERING, PROPPING OR PITPROPPING, OF IRON OR STEEL	0	0			
7308901000	PLATES, RODS, ANGLES, SHAPES, SECTIONS, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES, OF IRON OR STEEL	0	0			
7308902000	SLUICE GATES, OF IRON OR STEEL	0	0			
7308909000	OTHER STRUCTURES OR PARTS THEREOF, OF IRON OR STEEL, OTHER THAN PREFABRICATED BUILDINGS OF HEADING 94.06	0	0			
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	0	0			
7310100000	TANKS, CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY OF 50L OR MORE BUT LESS THAN 300L	9	7			
7310210000	CANS WHICH ARE TO BE CLOSED BY SOLDERING OR CRIMPING, OF A CAPACITY OF LESS THAN 50L, OF IRON OR STEEL	9	10			
7310291000	DOUBLE-WALLED CONTAINERS FOR THE TRANSPORT AND PACKING OF SEMEN, OF IRON OR STEEL	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7310299000	OTHER TANKS, CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY OF LESS THAN 50L, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	0	0			
7311001000	CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS, OF IRON OR STEEL, SEAMLESS	0	0			
7311009000	OTHER CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS, OF IRON OR STEEL	0	0			
7312101000	CABLES, OF IRON OR STEEL, FOR REINFORCING PNEUMATIC TYRES	0	0			
7312109000	OTHER CABLES, OF IRON OR STEEL, NOT ELECTRICALLY INSULATED	9	10			
7312900000	OTHER PLAITED BANDS, SLINGS AND THE LIKE OF IRON OR STEEL, NOT ELECTRICALLY INSULATED	9	10			
7313001000	BARBED WIRE OF IRON OR STEEL	0	0			
7313009000	TWISTED HOOP OR SINGLE FLAT WIRE, BARBED OR NOT, OF A KIND USED FOR FENCING, OF IRON OR STEEL	0	0			
7314120000	ENDLESS BANDS FOR MACHINERY, OF STAINLESS STEEL	0	0			
7314140000	OTHER WOVEN CLOTH, OF STAINLESS STEEL	0	0			
7314191000	OTHER ENDLESS BANDS FOR MACHINERY, OF IRON OR STEEL	0	0			
7314199000	OTHER WOVEN CLOTH, OF IRON OR STEEL	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
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 CM² OR MORE, OF IRON OR STEEL, OTHER THAN STAINLESS STEEL	9	10			
7314310000	OTHER GRILL, NETTING AND FENCING, OF IRON OR STEEL, WELDED AT THE INTERSECTION, PLATED OR COATED WITH ZINC	9	10			
7314390000	OTHER GRILL, NETTING AND FENCING, OF IRON OR STEEL, WELDED AT THE INTERSECTION	9	10			
7314410000	OTHER GRILL, NETTING AND FENCING, GALVANIZED, OF IRON OR STEEL WIRE	9	10			
7314420000	OTHER GRILL, NETTING AND FENCING, OF IRON OR STEEL WIRE, COATED IN PLASTICS	9	10			
7314490000	OTHER GRILL, NETTING AND FENCING, OF IRON OR STEEL WIRE, OTHER THAN GALVANISED	9	10			
7314500000	EXPANDED METAL, OF IRON OR STEEL	0	0			
7315110000	ROLLER CHAIN OF IRON OR STEEL	0	0			
7315120000	OTHER ARTICULATED LINK CHAIN, OF IRON OR STEEL	0	0			
7315190000	PARTS OF ARTICULATED LINK CHAIN, OF IRON OR STEEL	9	10			
7315200000	SKID CHAIN, OF IRON OR STEEL	9	10			
7315810000	ARTICULATED LINK CHAIN WITH STUD LINKS, OF IRON OR STEEL	9	10			
7315820000	WELDED LINK CHAIN, OF IRON OR STEEL	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7315890000	OTHER CHAIN, OF IRON OR STEEL	0	0			
7315900000	PARTS FOR CHAINS, OF IRON OR STEEL, OTHER THAN LINK CHAIN	9	10			
7316000000	ANCHORS, GRAPNELS AND PARTS THEREOF, OF IRON OR STEEL.	0	0			
7317000000	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	9	10			
7318110000	COACH SCREWS, OF IRON OR STEEL	9	10			
7318120000	OTHER WOOD SCREWS, OF IRON OR STEEL	9	10			
7318130000	SCREW HOOKS AND SCREW RINGS, OF IRON OR STEEL	9	10			
7318140000	SELF-TAPPING SCREWS, OF IRON OR STEEL	9	10			
7318151000	EXPANDABLE ANCHOR BOLTS, FOR CONCRETE, OF IRON OR STEEL	0	0			
7318159000	OTHER SCREWS, AND BOLTS, WHETHER OR NOT WITH THEIR NUTS OR WASHERS OF IRON OR STEEL	9	10			
7318160000	NUTS OF IRON OR STEEL	9	10			
7318190000	OTHER THREADED ARTICLES, OF IRON OR STEEL	9	7			
7318210000	SPRING WASHERS AND OTHER LOCK WASHERS, OF IRON OR STEEL	9	10			
7318220000	OTHER WASHERS, OF IRON OR STEEL	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7318230000	RIVETS, OF IRON OR STEEL	9	10			
7318240000	COTTERS AND COTTER-PINS, OF IRON OR STEEL	9	10			
7318290000	OTHER NON- THREADED ARTICLES, OF IRON OR STEEL	9	7			
7319200000	SAFETY PINS, OF IRON OR STEEL	9	10			
7319300000	OTHER PINS, OF IRON OR STEEL, OTHER THAN SAFETY PINS	9	10			
7319901000	SEWING, DARNING OR EMBROIDERY NEEDLES, FOR USE IN THE HAND, OF IRON OR STEEL	9	0			
7319909000	KNITTING NEEDLES, BODKINS, CROCHET HOOKS AND THE LIKE FOR USE IN THE HAND, OF IRON OR STEEL	9	0			
7320100000	SPRINGS AND LEAVES FOR SPRINGS, OF IRON OR STEEL	9	10			
7320201000	HELICAL SPRINGS, FOR VEHICLE SUSPENSION SYSTEMS, OF IRON OR STEEL	9	10			
7320209000	OTHER HELICAL SPRINGS, OTHER THAN FOR VEHICLE SUSPENSION SYSTEMS, OF IRON OR STEEL	9	10			
7320900000	OTHER SPRINGS, OTHER THAN HELICAL, OF IRON OR STEEL	9	10			
7321111100	COOKERS FOR HOUSEHOLD USE, FOR GAS FUEL OR FOR GAS AND OTHER FUELS, OF CAST IRON, IRON OR STEEL, FOR BUILDING IN	9	10			
7321111200	TABLE-TOP COOKERS FOR HOUSEHOLD USE, FOR GAS FUEL OR FOR GAS AND OTHER FUELS, OF CAST IRON, IRON OR STEEL	9	10			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7321111900	OTHER COOKERS FOR HOUSEHOLD USE, FOR GAS FUEL OR FOR GAS AND OTHER FUELS, OF CAST IRON, IRON OR STEEL	9	10			
7321119000	COOKING APPLIANCES AND PLATE WARMERS FOR HOUSEHOLD USE, FOR GAS FUEL OR FOR GAS AND OTHER FUELS, OF CAST IRON, IRON OR STEEL, OTHER THAN COOKERS	9	10			
7321120000	COOKING APPLIANCES AND PLATE WARMERS, FOR HOUSEHOLD USE, FOR LIQUID FUEL, OF CAST IRON, IRON OR STEEL	9	10			
7321191000	COOKING APPLIANCES AND PLATE WARMERS, FOR HOUSEHOLD USE, FOR SOLID FUEL, OF CAST IRON, IRON OR STEEL	9	10			
7321199000	COOKING APPLIANCES AND PLATE WARMERS, FOR HOUSEHOLD USE, OF CAST IRON, IRON OR STEEL, OTHER THAN FOR SOLID FUEL	9	10			
7321810000	HEATING APPLIANCES FOR HOUSEHOLD USE, FOR GAS FUEL OR FOR GAS AND OTHER FUELS, OF CAST IRON, IRON OR STEEL, OTHER THAN COOKING APPLIANCES	9	10			
7321820000	HEATING APPLIANCES, FOR HOUSEHOLD USE, FOR LIQUID FUEL, OF CAST IRON, IRON OR STEEL, OTHER THAN COOKING APPLIANCES	9	5			
7321891000	HEATING APPLIANCES, FOR HOUSEHOLD USE, FOR SOLID FUEL, OF CAST IRON, IRON OR STEEL, OTHER THAN COOKING APPLIANCES	9	7			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7321899000	OTHER HEATING APPLIANCES, FOR HOUSEHOLD USE, OF CAST IRON, IRON OR STEEL, OTHER THAN SOLID-FUEL APPLIANCES	9	10			
7321901000	BURNERS FOR GAS COOKERS, FOR HOUSEHOLD USE, OF CAST IRON, IRON OR STEEL	0	0			
7321909000	OTHER PARTS OF STOVES, RANGES, COOKERS, BARBECUES, BRAZIER, GAS RINGS, PLATE-WARMERS AND SIMILAR NON-ELECTRIC HOUSEHOLD APPLIANCES, OF CAST IRON, IRON OR STEEL.	0	0			
7322110000	RADIATORS FOR CENTRAL HEATING, NOT ELECTRICALLY HEATED, AND PARTS THEREOF, OF CAST IRON	0	0			
7322190000	RADIATORS FOR CENTRAL HEATING, NOT ELECTRICALLY HEATED, AND PARTS THEREOF, OF IRON OR STEEL	0	0			
7322900000	AIR HEATERS AND HOT-AIR DISTRIBUTORS, NOT-ELECTRICALLY HEATED, INCORPORATING A MOTOR-DRIVEN FAN OR BLOWER, AND PARTS THEREOF, OF CAST IRON, IRON OR STEEL	0	0			
7323100000	IRON OR STEEL WOOL; POT SCOURERS AND SCOURING OR POLISHING PADS AND THE LIKE, OF IRON OR STEEL.	9	10			
7323911000	HOUSEHOLD ARTICLES, OF CAST IRON, NOT ENAMELLED	9	10			
7323912000	PARTS OF HOUSEHOLD ARTICLES, OF CAST IRON, NOT ENAMELLED	9	10			
7323921000	HOUSEHOLD ARTICLES, OF CAST IRON, ENAMELLED	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7323922000	PARTS OF HOUSEHOLD ARTICLES, OF CAST IRON, ENAMELLED	9	10			
7323931000	HOUSEHOLD ARTICLES, OF STAINLESS STEEL	9	10			
7323932000	PARTS OF HOUSEHOLD ARTICLES, OF STAINLESS STEEL	9	10			
7323941000	HOUSEHOLD ARTICLES, OF IRON OR STEEL, ENAMELLED	9	10			
7323949000	PARTS OF HOUSEHOLD ARTICLES, OF IRON OR STEEL, ENAMELLED	9	10			
7323991000	PARTS OF HOUSEHOLD ARTICLES, OF IRON OR STEEL	9	10			
7323999000	OTHER HOUSEHOLD ARTICLES, OF IRON OR STEEL	9	10			
7324100000	SINKS AND WASH BASINS, OF STAINLESS STEEL	0	0			
7324210000	BATHS, OF CAST IRON, WHETHER OR NOT ENAMELLED	0	0			
7324290000	BATHS, OF IRON OR STEEL	0	0			
7324900000	SANITARY WARE, AND PARTS THEREOF, OF CAST IRON, IRON OR STEEL, OTHER THAN BATHS	0	0			
7325100000	OTHER CAST ARTICLES, OF NON-MALLEABLE CAST IRON	0	0			
7325910000	GRINDING BALLS AND SIMILAR ARTICLES FOR MILLS, MOULDED	0	0			
7325990000	OTHER MOULDED ARTICLES, OF CAST IRON, IRON OR STEEL, FOR EXAMPLE MAILBOXES	9	10			
7326110000	GRINDING BALLS AND SIMILAR ARTICLES FOR MILLS, FORGED OR STAMPED BUT NOT FURTHER WORKED, OF IRON OR STEEL	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7326190000	OTHER ARTICLES, FORGED OR STAMPED BUT NOT FURTHER WORKED OF IRON OR STEEL	0	0			
7326200000	ARTICLES OF IRON OR STEEL WIRE	9	10			
7326901000	BARs AND RODS OF VARIABLE CROSS-SECTION, OF IRON OR STEEL	0	0			
7326909000	OTHER ARTICLES OF IRON OR STEEL	0	0			
7401001000	COPPER MATTES	0	0			
7401002000	CEMENT COPPER (PRECIPITATED COPPER)	0	0			
7402001000	BLISTER COPPER, UNREFINED	9	0			
7402002000	UNREFINED COPPER, OTHER THAN BLISTER	9	0			
7402003000	COPPER ANODES FOR ELECTROLYTIC REFINING .	9	0			
7403110000	CATHODES AND SECTIONS OF CATHODES, OF REFINED COPPER	9	0			
7403120000	WIRE-BARS, OF REFINED COPPER	9	0			
7403130000	BILLETS, OF REFINED COPPER	9	0			
7403190000	REFINED COPPER, UNWROUGHT, OTHER THAN IN CATHODES, WIRE-BARS AND BILLETS	9	0			
7403210000	COPPER-ZINC BASE ALLOYS (BRASS)	9	0			
7403220000	COPPER-TIN BASE ALLOYS (BRONZE)	9	0			
7403291000	COPPER-NICKEL BASE ALLOYS (CUPRO-NICKEL) OR COPPER-NICKEL-ZINC BASE ALLOYS (NICKEL SILVER)	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7403299000	OTHER COPPER ALLOYS (OTHER THAN MASTER ALLOYS OF HEADING 74.05)	0	0			
7404000000	COPPER WASTE AND SCRAP	0	0			
7405000000	MASTER ALLOYS OF COPPER	0	0			
7406100000	POWDERS OF NON-LAMELLAR STRUCTURE OF COPPER	0	0			
7406200000	POWDERS OF LAMELLAR STRUCTURE, OF COPPER; FLAKES	0	0			
7407100000	REFINED COPPER BARS, RODS AND PROFILES	9	5			
7407210000	BARS, RODS AND PROFILES OF COPPER-ZINC BASE ALLOYS (BRASS)	9	5			
7407290000	OTHER COPPER BARS, RODS AND PROFILES	9	5			
7408110000	REFINED COPPER WIRE, OF WHICH THE MAXIMUM CROSS-SECTIONAL DIMENSION EXCEEDS 6 MM	0	0			
7408190000	REFINED COPPER WIRE, OF WHICH THE MAXIMUM CROSS-SECTIONAL DIMENSION DOES NOT EXCEED 6 MM	0	0			
7408210000	WIRE OF COPPER-ZINC BASE ALLOYS (BRASS)	9	5			
7408220000	WIRE OF COPPER-NICKEL BASE ALLOYS (CUPRO-NICKEL) OR COPPER-NICKEL-ZINC BASE ALLOYS (NICKEL SILVER)	9	5			
7408290000	WIRE OF OTHER COPPER ALLOYS (FOR EXAMPLE, COPPER-TIN BASE ALLOYS (BRONZE))	9	5			
7409110000	PLATES, SHEETS AND STRIP, IN COILS, OF REFINED COPPER, OF A THICKNESS EXCEEDING 0.15 MM	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7409190000	PLATES, SHEETS AND STRIP, NOT IN COILS, OF REFINED COPPER, OF A THICKNESS EXCEEDING 0.15 MM	9	5			
7409210000	PLATES, SHEETS AND STRIP, IN COILS, OF COPPER-ZINC BASE ALLOYS (BRASS)	9	5			
7409290000	PLATES, SHEETS AND STRIP, NOT IN COILS, OF COPPER-ZINC BASE ALLOYS (BRASS)	0	0			
7409310000	PLATES, SHEETS AND STRIP, IN COILS, OF COPPER-TIN BASE ALLOYS (BRONZE)	9	0			
7409390000	PLATES, SHEETS AND STRIP, NOT IN COILS, OF COPPER-TIN BASE ALLOYS (BRONZE)	9	0			
7409400000	PLATES, SHEETS AND STRIP OF COPPER-NICKEL BASE ALLOYS (CUPRO-NICKEL) OR COPPER-NICKEL-ZINC BASE ALLOYS (NICKEL SILVER)	9	0			
7409900000	PLATES, SHEETS AND STRIP OF OTHER COPPER ALLOYS (FOR EXAMPLE, BERYLLIUM COPPER)	0	0			
7410110000	FOIL OF A THICKNESS NOT EXCEEDING 0.15 MM, OF REFINED COPPER, WITHOUT BACKING.	9	5			
7410120000	FOIL OF A THICKNESS NOT EXCEEDING 0.15 MM, OF COPPER ALLOYS, WITHOUT BACKING.	9	5			
7410210000	FOIL OF A THICKNESS NOT EXCEEDING 0.15 MM, OF REFINED COPPER, WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS	9	5			
7410220000	FOIL OF A THICKNESS NOT EXCEEDING 0.15 MM, OF COPPER ALLOYS, WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS	9	5			
7411100000	TUBES AND PIPES OF REFINED COPPER	0	0			
7411210000	TUBES AND PIPES OF COPPER-ZINC BASE ALLOYS (BRASS)	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7411220000	TUBES AND PIPES OF COPPER-NICKEL BASE ALLOYS (CUPRO-NICKEL) OR COPPER-NICKEL-ZINC BASE ALLOYS (NICKEL SILVER)	9	0			
7411290000	TUBES AND PIPES OF OTHER COPPER ALLOYS	9	0			
7412100000	TUBE OR PIPE FITTINGS OF REFINED COPPER	9	0			
7412200000	TUBE OR PIPE FITTINGS OF COPPER ALLOYS	0	0			
7413000000	STRANDED WIRE, CABLES, PLAITED BANDS AND THE LIKE, OF COPPER, NOT ELECTRICALLY INSULATED:	9	10			
7415100000	NAILS, TACKS, DRAWING PINS, STAPLES AND THE LIKE, OF COPPER	9	5			
7415210000	WASHERS OF COPPER, INCLUDING SPRING WASHERS	9	5			
7415290000	OTHER NON-THREADED ARTICLES, OTHER THAN WASHERS, OF COPPER	9	5			
7415330000	SCREWS; BOLTS AND NUTS, THREADED, OF COPPER	9	0			
7415390000	OTHER THREADED ARTICLES OF COPPER, OTHER THAN SCREWS; BOLTS AND NUTS, OF COPPER	9	10			
7418110000	POT SCOURERS AND SCOURING OR POLISHING PADS AND THE LIKE, OF COPPER.	9	10			
7418191000	NON-ELECTRIC COOKING AND HEATING APPARATUS AND PARTS THEREOF, OF COPPER	9	10			
7418199000	OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF COPPER	9	10			
7418200000	SANITARY WARE AND PARTS THEREOF OF COPPER	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7419100000	CHAIN AND PARTS THEREOF, OF COPPER	9	0			
7419910000	OTHER ARTICLES OF COPPER, MOULDED, STAMPED OR FORGED BUT NOT FURTHER WORKED	9	5			
7419991000	CLOTH (INCLUDING ENDLESS BANDS), GRILL AND NETTING, OF COPPER	0	0			
7419992000	COPPER SPRINGS	0	0			
7419999000	OTHER ARTICLES OF COPPER	9	5			
7501100000	NICKEL MATTES	0	0			
7501200000	NICKEL OXIDE SINTERS AND OTHER INTERMEDIATE PRODUCTS OF NICKEL METALLURGY	0	0			
7502100000	NICKEL, NOT ALLOYED, UNWROUGHT	0	0			
7502200000	NICKEL ALLOYS, UNWROUGHT	0	0			
7503000000	NICKEL WASTE AND SCRAP	0	0			
7504000000	NICKEL POWDERS AND FLAKES	0	0			
7505110000	NICKEL BARS, RODS AND PROFILES, NOT ALLOYED	0	0			
7505120000	BARS, RODS AND PROFILES OF NICKEL ALLOYS	0	0			
7505210000	WIRE OF NICKEL, UNALLOYED	0	0			
7505220000	WIRE OF NICKEL ALLOYS	0	0			
7506100000	NICKEL PLATES, SHEETS, STRIP AND FOIL, UNALLOYED	0	0			
7506200000	PLATES, SHEETS, STRIP AND FOIL OF NICKEL ALLOYS	0	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7507110000	TUBES AND PIPES OF NICKEL, UNALLOYED	0	0			
7507120000	TUBES AND PIPES OF NICKEL ALLOYS	0	0			
7507200000	TUBE OR PIPE FITTINGS OF NICKEL	0	0			
7508100000	CLOTH, GRILL AND NETTING, OF NICKEL WIRE	0	0			
7508901000	ANODES FOR NICKEL-PLATING, INCLUDING BY ELECTROLYSIS	0	0			
7508909000	OTHER ARTICLES OF NICKEL	0	0			
7601100000	ALUMINIUM, NOT ALLOYED, UNWROUGHT	0	0			
7601200000	ALUMINIUM ALLOYS, UNWROUGHT	0	0			
7602000000	ALUMINIUM WASTE OR SCRAP	0	0			
7603100000	POWDERS OF NON-LAMELLAR STRUCTURE, OF ALUMINIUM	0	0			
7603200000	POWDERS OF -LAMELLAR STRUCTURE; ALUMINIUM FLAKES	0	0			
7604101000	BARS AND RODS OF ALUMINIUM, NOT ALLOYED	9	5			
7604102000	PROFILES, WHETHER OR NOT HOLLOW, OF UNALLOYED ALUMINIUM	0	0			
7604210000	HOLLOW PROFILES OF ALUMINIUM ALLOYS	0	0			
7604291000	OTHER BARS AND RODS OF ALUMINIUM ALLOYS	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7604292000	OTHER PROFILES OF ALUMINIUM ALLOYS, OTHER THAN HOLLOW PROFILES	9	5			
7605110000	WIRE OF UNALLOYED ALUMINIUM, OF WHICH THE MAXIMUM CROSS-SECTIONAL DIMENSION EXCEEDS 7 MM	0	0			
7605190000	WIRE OF UNALLOYED ALUMINIUM, OF WHICH THE MAXIMUM CROSS-SECTIONAL DIMENSION DOES NOT EXCEED 7 MM	0	0			
7605210000	WIRE OF ALUMINIUM ALLOYS, OF WHICH THE MAXIMUM CROSS-SECTIONAL DIMENSION EXCEEDS 7 MM	0	0			
7605290000	WIRE OF ALUMINIUM ALLOYS, OF WHICH THE MAXIMUM CROSS-SECTIONAL DIMENSION DOES NOT EXCEED 7 MM	0	0			
7606110000	PLATES , SHEETS AND STRIP, SQUARE OR RECTANGULAR, OF A THICKNESS EXCEEDING 0.2 MM, OF UNALLOYED ALUMINIUM	0	0			
7606122000	PLATES, SHEETS AND STRIP OF ALUMINIUM ALLOYS, OF A THICKNESS EXCEEDING 0.2 MM, SQUARE OR RECTANGULAR, CONTAINING 0.5 % OR MORE BY WEIGHT OF MAGNESIUM (DURALUMIN)	0	0			
7606129000	OTHER PLATES, SHEETS AND STRIP OF ALUMINIUM ALLOYS, OF A THICKNESS EXCEEDING 0.2 MM, SQUARE OR RECTANGULAR, OTHER THAN CONTAINING 0.5 % OR MORE BY WEIGHT OF MAGNESIUM (DURALUMIN)	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7606911000	DISCS FOR MAKING TUBULAR CONTAINERS, OF UNALLOYED ALUMINIUM	0	0			
7606919000	OTHER PLATES, SHEETS AND STRIP OF UNALLOYED ALUMINIUM, OF A THICKNESS EXCEEDING 0.2 MM	0	0			
7606922000	DISCS FOR MAKING TUBULAR CONTAINERS OF ALUMINIUM ALLOYS, OF A THICKNESS EXCEEDING 0.2 MM	9	5			
7606923000	PLATES, SHEETS AND STRIP OF ALUMINIUM ALLOYS, OF A THICKNESS EXCEEDING 0.2 MM, SQUARE OR RECTANGULAR, CONTAINING 0.5 % OR MORE BY WEIGHT OF MAGNESIUM (DURALUMIN)	0	0			
7606929000	OTHER PLATES, SHEETS AND STRIP OF ALUMINIUM ALLOYS, OF A THICKNESS EXCEEDING 0.2 MM, OTHER THAN SQUARE OR RECTANGULAR, OTHER THAN WITH A MAGNESIUM CONTENT OF MORE THAN 0.5 % BY WEIGHT	0	0			
7607110000	FOIL OF A THICKNESS NOT EXCEEDING 0.2 MM, OF ALUMINIUM, ROLLED BUT NOT FURTHER WORKED, WITHOUT BACKING.	0	0			
7607190000	FOIL OF A THICKNESS NOT EXCEEDING 0.2 MM, OF ALUMINIUM, OTHER THAN ROLLED BUT NOT FURTHER WORKED, WITHOUT BACKING.	0	0			
7607200000	FOIL OF A THICKNESS NOT EXCEEDING 0.2 MM, OF ALUMINIUM, WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7608101000	TUBES AND PIPES OF UNALLOYED ALUMINIUM, OF AN EXTERNAL DIAMETER NOT EXCEEDING 9.52 MM AND A WALL THICKNESS OF LESS THAN 0.9 MM	0	0			
7608109000	OTHER TUBES AND PIPES OF UNALLOYED ALUMINIUM	0	0			
7608200000	TUBES AND PIPES OF ALUMINIUM ALLOYS	9	10			
7609000000	ALUMINIUM TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)	9	10			
7610100000	DOORS, WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, OF ALUMINIUM	0	0			
7610900000	STRUCTURES OR PARTS THEREOF (FOR EXAMPLE BRIDGES, ROOFS), OF ALUMINIUM, OTHER THAN OTHER THAN PREFABRICATED BUILDINGS OF HEADING 94.06; ALUMINIUM PLATES, RODS, PROFILES, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES	0	0			
7611000000	RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF ALUMINIUM, OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	0	0			
7612100000	COLLAPSIBLE (FLEXIBLE) TUBULAR CONTAINERS, OF ALUMINIUM, OF A CAPACITY NOT EXCEEDING 300 L	9	10			
7612901000	OTHER CONTAINERS FOR THE TRANSPORT OF MILK, OF ALUMINIUM, OF A CAPACITY NOT EXCEEDING 300 L, NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7612903000	OTHER CRYOGENIC CONTAINERS, OF ALUMINIUM, OF A CAPACITY NOT EXCEEDING 300 L, NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	0	0			
7612904000	ALUMINIUM CASKS, DRUMS AND CANS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY NOT EXCEEDING 300 L, NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT, WHETHER OR NOT LINED OR HEAT-INSULATED	9	5			
7612909000	OTHER TANKS, BOXES AND SIMILAR CONTAINERS OF ALUMINIUM, OTHER THAN COLLAPSIBLE TUBULAR CONTAINERS, CONTAINERS FOR THE TRANSPORT OF MILK, CRYOGENIC CONTAINERS OR DRUMS, CANS, BOXES AND SIMILAR CONTAINERS, OF A CAPACITY NOT EXCEEDING 300 L, BUT NOT FITTED WITH MECHANICAL EQUIPMENT	9	10			
7613000000	ALUMINIUM CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS	0	0			
7614100000	STRANDED WIRE, CABLES, PLAITED BANDS AND THE LIKE, WITH STEEL CORE, NOT ELECTRICALLY INSULATED, OF ALUMINIUM	9	10			
7614900000	STRANDED WIRE, CABLES, PLAITED BANDS AND THE LIKE, WITH NO STEEL CORE, NOT ELECTRICALLY INSULATED, OF ALUMINIUM	9	10			
7615110000	POT SCOURERS AND SCOURING OR POLISHING PADS AND THE LIKE, OF ALUMINIUM.	9	10			
7615191100	PRESSURE COOKERS, FOR HOUSEHOLD USE, OF ALUMINIUM	9	10			
7615191900	OTHER HOUSEHOLD ARTICLES, OF ALUMINIUM	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7615192000	PARTS OF HOUSEHOLD ARTICLES, OF ALUMINIUM	9	10			
7615200000	SANITARY WARE AND PARTS THEREOF OF ALUMINIUM	9	10			
7616100000	NAILS, TACKS, STAPLES, SCREWS, BOLTS, NUTS, SCREW HOOKS, RIVETS, COTTERS, COTTER PINS, WASHERS AND SIMILAR ARTICLES, OF ALUMINIUM	9	10			
7616910000	CLOTH, GRILL AND NETTING, OF ALUMINIUM WIRE	0	0			
7616991000	EXPANDED METAL, OF ALUMINIUM	0	0			
7616999000	OTHER ARTICLES OF ALUMINIUM	0	0			
7801100000	REFINED LEAD, UNWROUGHT	9	0			
7801910000	UNWROUGHT LEAD, CONTAINING BY WEIGHT ANTIMONY AS THE PRINCIPAL OTHER ELEMENT	9	0			
7801990000	UNWROUGHT LEAD, OTHER THAN REFINED AND LEAD CONTAINING BY WEIGHT ANTIMONY AS THE PRINCIPAL OTHER ELEMENT	9	0			
7802000000	LEAD WASTE AND SCRAP	9	0			
7804110000	LEAD SHEETS, STRIP AND FOIL OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0.2 MM	9	0			
7804190000	SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0,2 MM., PLATES, OF LEAD	9	5			
7804200000	LEAD POWDERS AND FLAKES	9	0			
7806001000	ARMOURED CONTAINERS FOR RADIOACTIVE MATERIALS, OF LEAD	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7806002000	LEAD BARS, RODS, PROFILES AND WIRE	0	0			
7806003000	LEAD TUBES, PIPES AND HOSES, AND FITTINGS THEREFOR (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)	0	0			
7806009000	OTHER ARTICLES OF LEAD	9	0			
7901110000	UNWROUGHT ZINC, NOT ALLOYED, CONTAINING BY WEIGHT NOT LESS THAN 99.99 % OF ZINC	9	0			
7901120000	UNWROUGHT ZINC, NOT ALLOYED, CONTAINING BY WEIGHT LESS THAN 99.99 % OF ZINC	9	0			
7901200000	ZINC ALLOYS	9	0			
7902000000	ZINC WASTE AND SCRAP	9	0			
7903100000	ZINC DUST	0	0			
7903900000	ZINC PARTICLES, POWDERS AND FLAKES, OTHER THAN DUST	0	0			
7904001000	ZINC WIRE	0	0			
7904009000	ZINC BARS, RODS AND PROFILES	0	0			
7905000011	ZINC PLATES, SHEETS, STRIP AND FOIL, FLAT ROLLED, OF A THICKNESS NOT EXCEEDING 0.65 MM	9	0			
7905000012	ZINC PLATES, SHEETS, STRIP AND FOIL, FLAT ROLLED, OF A THICKNESS EXCEEDING 0.65 MM	9	0			
7905000091	DISCS, HEXAGONS, HAVING A MAXIMUM CROSS-SECTIONAL DIMENSION NOT EXCEEDING 30 MM	9	0			
7905000099	OTHER PLATES, SHEETS, STRIP AND FOIL, OF ZINC	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
7907001000	GUTTERS, ROOF CAPPING, SKYLIGHT FRAMES AND OTHER FABRICATED BUILDING COMPONENTS, OF ZINC	0	0			
7907002000	ZINC TUBES, PIPES AND HOSES, AND FITTINGS THEREFOR (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)	0	0			
7907009000	OTHER ARTICLES OF ZINC	9	10			
8001100000	TIN, NOT ALLOYED, UNWROUGHT	9	0			
8001200000	TIN ALLOYS, UNWROUGHT	9	0			
8002000000	TIN WASTE AND SCRAP	9	0			
8003001000	BARS, RODS AND WIRE OF TIN ALLOYS, FOR WELDING	9	5			
8003009000	TIN PROFILES; BARS, RODS AND WIRE OF TIN, OTHER THAN FOR WELDING	9	0			
8007001000	PLATES, SHEETS AND STRIP OF TIN, OF A THICKNESS EXCEEDING 0.2 MM	0	0			
8007002000	TIN FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS) OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0.2 MM; TIN POWDER AND FLAKES	0	0			
8007003000	TIN TUBES, PIPES AND HOSES, AND FITTINGS THEREFOR (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)	0	0			
8007009000	OTHER ARTICLES OF TIN	0	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8101100000	TUNGSTEN POWDERS	0	0			
8101940000	UNWROUGHT TUNGSTEN, INCLUDING BARS AND RODS OBTAINED SIMPLY BY SINTERING	0	0			
8101960000	TUNGSTEN WIRE	0	0			
8101970000	WASTE AND SCRAP OF TUNGSTEN (WOLFRAM)	9	0			
8101990000	OTHER ARTICLES OF TUNGSTEN	0	0			
8102100000	MOLYBDENUM POWDERS	0	0			
8102940000	UNWROUGHT MOLYBDENUM, INCLUDING BARS AND RODS OBTAINED SIMPLY BY SINTERING	0	0			
8102950000	MOLYBDENUM BARS AND RODS, OTHER THAN THOSE OBTAINED SIMPLY BY SINTERING, PROFILES, PLATES, SHEETS, STRIPS AND FOIL	0	0			
8102960000	MOLYBDENUM WIRE	0	0			
8102970000	MOLYBDENUM WASTE AND SCRAP	9	0			
8102990000	OTHER ARTICLES OF MOLYBDENUM	0	0			
8103200000	UNWROUGHT TANTALUM, INCLUDING BARS AND RODS OBTAINED SIMPLY BY SINTERING; POWDER	0	0			
8103300000	TANTALUM WASTE AND SCRAP	9	0			
8103900000	OTHER ARTICLES OF TANTALUM	0	0			
8104110000	UNWROUGHT MAGNESIUM CONTAINING AT LEAST 99.8 % BY WEIGHT OF MAGNESIUM	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8104190000	UNWROUGHT MAGNESIUM CONTAINING BY WEIGHT LESS THAN 99.8 % MAGNESIUM	0	0			
8104200000	MAGNESIUM WASTE AND SCRAP	0	0			
8104300000	RASPINGS, TURNINGS AND GRANULES, GRADED ACCORDING TO SIZE; POWDERS, OF MAGNESIUM	0	0			
8104900000	OTHER ARTICLES OF MAGNESIUM	0	0			
8105200000	COBALT MATTES AND OTHER INTERMEDIATE PRODUCTS OF COBALT METALLURGY; UNWROUGHT COBALT; POWDERS	0	0			
8105300000	COBALT WASTE AND SCRAP	9	0			
8105900000	OTHER ARTICLES OF COBALT	0	0			
8106001100	UNWROUGHT BISMUTH, NEEDLES	0	0			
8106001900	OTHER UNWROUGHT BISMUTH	0	0			
8106002000	BISMUTH WASTE AND SCRAP	0	0			
8106009000	BISMUTH ARTICLES	0	0			
8107200010	UNWROUGHT CADMIUM, IN BALLS	9	0			
8107200090	OTHER UNWROUGHT CADMIUM; POWDERS	9	0			
8107300000	CADMIUM WASTE AND SCRAP	9	0			
8107900000	CADMIUM ARTICLES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8108200000	UNWROUGHT TITANIUM; POWDERS	0	0			
8108300000	TITANIUM WASTE AND SCRAP	9	0			
8108900000	TITANIUM ARTICLES	0	0			
8109200000	UNWROUGHT ZIRCONIUM; POWDERS	0	0			
8109300000	ZIRCONIUM WASTE AND SCRAP	9	0			
8109900000	ZIRCONIUM ARTICLES	0	0			
8110100000	UNWROUGHT ANTIMONY; POWDERS	9	0			
8110200000	ANTIMONY WASTE AND SCRAP	9	0			
8110900000	ANTIMONY ARTICLES	0	0			
8111001100	UNWROUGHT MANGANESE; POWDERS	0	0			
8111001200	MANGANESE WASTE AND SCRAP	0	0			
8111009000	MANGANESE ARTICLES	0	0			
8112120000	UNWROUGHT BERYLLIUM; POWDERS	0	0			
8112130000	BERYLLIUM WASTE AND SCRAP	9	0			
8112190000	BERYLLIUM ARTICLES	0	0			
8112210000	UNWROUGHT CHROME; POWDERS	0	0			
8112220000	CHROME WASTE AND SCRAP	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8112290000	CHROME ARTICLES	0	0			
8112510000	UNWROUGHT THALLIUM; POWDERS	9	0			
8112520000	THALLIUM WASTE AND SCRAP	9	0			
8112590000	THALLIUM ARTICLES	0	0			
8112921010	UNWROUGHT GERMANIUM AND VANADIUM; POWDERS	0	0			
8112921090	OTHER UNWROUGHT, POWDERS, EXCEPT UNWROUGHT GERMANIUM AND VANADIUM	0	0			
8112922010	GERMANIUM AND VANADIUM WASTE AND SCRAP	0	0			
8112922090	GALLIUM, HAFNIUM (CELTIUM), INDIUM, NIOBIUM (COLOMBIUM) AND RHENIUM, OTHER THAN UNWROUGHT; WASTE AND SCRAP; POWDERS	0	0			
8112990000	GALLIUM, HAFNIUM (CELTIUM), INDIUM, NIOBIUM (COLOMBIUM) AND RHENIUM AND ARTICLES OF THESE METALS, INCLUDING WASTE AND SCRAP.	0	0			
8113000000	CERMETS AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	0	0			
8201100000	SPADES AND SHOVELS	0	0			
8201200000	FORKS	0	0			
8201300000	MATTOCKS, PICKS, HOES AND RAKES	0	0			
8201401000	MACHETES	0	0			
8201409000	AXES, BILL HOOKS AND SIMILAR HEWING TOOLS, OTHER THAN MACHETES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8201500000	SECATEURS AND SIMILAR ONE-HANDED PRUNERS AND SHEARS (INCLUDING POULTRY SHEARS)	0	0			
8201601000	TWO-HANDED PRUNING SHEARS	0	0			
8201609000	HEDGE SHEARS AND SIMILAR TWO-HANDED SHEARS	0	0			
8201901000	SCYTHES AND SICKLES, HAY OR STRAW KNIVES OF ANY KIND	0	0			
8201909000	OTHER HAND TOOLS OF A KIND USED IN AGRICULTURE, HORTICULTURE OR FORESTRY (E.G. KNIVES FOR STRIPPING BARK)	0	0			
8202101000	COMPASS SAWS	0	0			
8202109000	HAND-SAWS, OTHER THAN COMPASS SAWS	0	0			
8202200000	BAND SAW BLADES	0	0			
8202310000	CIRCULAR SAW BLADES, INCLUDING SLITTING OR SLOTTING SAW BLADES, WITH WORKING PARTS OF STEEL	0	0			
8202390000	OTHER CIRCULAR SAW BLADES, INCLUDING SLITTING OR SLOTTING SAW BLADES, INCLUDING PARTS	0	0			
8202400000	CHAIN SAW BLADES	0	0			
8202910000	STRAIGHT SAW BLADES, FOR WORKING METAL	0	0			
8202990000	OTHER SAW BLADES	0	0			
8203100000	FILES, RASPS AND SIMILAR TOOLS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8203200000	PLIERS (INCLUDING CUTTING PLIERS), PINCERS, TWEEZERS AND SIMILAR TOOLS	0	0			
8203300000	METAL-CUTTING SHEARS AND SIMILAR TOOLS	0	0			
8203400000	PIPE-CUTTERS, BOLT CROPPERS, PERFORATING PUNCHES AND SIMILAR TOOLS	0	0			
8204110000	NON-ADJUSTABLE HAND-OPERATED SPANNERS	0	0			
8204120000	ADJUSTABLE HAND-OPERATED SPANNERS	0	0			
8204200000	INTERCHANGEABLE SPANNER SOCKETS, WITH OR WITHOUT HANDLES	0	0			
8205100000	DRILLING, THREADING OR TAPPING TOOLS	0	0			
8205200000	HAMMERS AND SLEDGE HAMMERS	0	0			
8205300000	PLANES, CHISELS, GOUGES AND SIMILAR CUTTING TOOLS FOR WORKING WOOD	0	0			
8205401000	SCREWDRIVERS FOR SLOTTED SCREWS	0	0			
8205409000	SCREWDRIVERS FOR SCREWS OTHER THAN SLOTTED SCREWS	0	0			
8205510000	OTHER HAND TOOLS, FOR HOUSEHOLD USE	9	10			
8205591000	GLAZIERS' DIAMONDS, OTHER THAN THOSE FOR HOUSEHOLD USE	0	0			
8205592000	CHISELS, OTHER THAN THOSE FOR HOUSEHOLD USE	0	0			
8205593000	COLD CHISELS AND PUNCHES, OTHER THAN THOSE FOR HOUSEHOLD USE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8205596000	GREASE CUPS; GREASE GUNS	0	0			
8205599100	SPECIAL TOOLS FOR JEWELLERS AND WATCHMAKERS	0	0			
8205599200	TOOLS FOR MASONS, FOUNDRY WORKERS, CEMENT WORKERS, PLASTERERS AND PAINTERS (TROWELS, PALLETS, POLISHERS, SCRAPERS, ETC.)	0	0			
8205599900	OTHER HAND TOOLS, FOR HOUSEHOLD USE	0	0			
8205601000	BLOWLAMPS	0	0			
8205609000	OTHER, ARTICLES SIMILAR TO BLOWLAMPS	0	0			
8205700000	VICES, CLAMPS AND THE LIKE	0	0			
8205800000	ANVILS; PORTABLE FORGES; HAND- OR PEDAL-OPERATED GRINDING WHEELS WITH FRAMEWORKS	0	0			
8205900000	SETS OF ARTICLES OF TWO OR MORE OF THE FOREGOING SUBHEADINGS	0	0			
8206000000	TOOLS OF TWO OR MORE OF THE HEADINGS 82.02 TO 8205, PUT UP IN SETS FOR RETAIL SALE	0	0			
8207131000	DRILL BITS AND CROWNS	0	0			
8207132000	DRILLS	0	0			
8207133000	DRILL ASSEMBLIES	0	0			
8207139000	OTHER ROCK-DRILLING OR EARTH BORING TOOLS, WITH WORKING PART OF CERMETS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8207191000	DRILL BITS AND CROWNS, INCLUDING PARTS THEREOF, OTHER THAN WORKING PART OF CERMETS	0	0			
8207192100	DIAMOND-COATED DRILLS, INCLUDING PARTS	0	0			
8207192900	OTHER -COATED DRILLS, INCLUDING PARTS	0	0			
8207193000	OTHER DRILL ASSEMBLIES, INCLUDING PARTS	0	0			
8207198000	OTHER ROCK-DRILLING OR EARTH BORING TOOLS, INCLUDING PARTS	0	0			
8207200000	DIES FOR DRAWING OR EXTRUDING METALS	0	0			
8207300000	TOOLS FOR PRESSING, STAMPING OR PUNCHING	0	0			
8207400000	TOOLS FOR TAPPING OR THREADING	0	0			
8207500000	TOOLS FOR DRILLING	0	0			
8207600000	TOOLS FOR BORING OR BROACHING	0	0			
8207700000	TOOLS FOR MILLING	0	0			
8207800000	TOOLS FOR TURNING	0	0			
8207900000	OTHER INTERCHANGEABLE TOOLS	0	0			
8208100000	KNIVES AND CUTTING BLADES, FOR MACHINES OR FOR MECHANICAL APPLIANCES FOR METAL WORKING	0	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8208200000	KNIVES AND CUTTING BLADES, FOR MACHINES OR FOR MECHANICAL APPLIANCES FOR WOOD WORKING	0	0			
8208300000	KNIVES AND CUTTING BLADES, FOR KITCHEN APPLIANCES OR FOR MACHINES USED BY THE FOOD INDUSTRY	0	0			
8208400000	KNIVES AND CUTTING BLADES, FOR AGRICULTURAL, HORTICULTURAL OR FORESTRY MACHINES	0	0			
8208900000	KNIVES AND CUTTING BLADES, FOR OTHER MACHINES OR MECHANICAL DEVICES (FOR EXAMPLE: FOR TOBACCO SHREDDING MACHINES:	0	0			
8209001000	PLATES, STICKS, TIPS AND THE LIKE FOR TOOLS, UNMOUNTED, OF TUNGSTEN CARBIDE	0	0			
8209009000	PLATES, STICKS, TIPS AND THE LIKE FOR TOOLS, UNMOUNTED, OF SYNTHESISED METAL CARBIDES OR CERMETS, OTHER THAN TUNGSTEN	0	0			
8210001000	HAND-OPERATED MECHANICAL GRINDERS, WEIGHING 10 KG OR LESS	9	10			
8210009000	OTHER HAND-OPERATED MECHANICAL APPLIANCES, WEIGHING 10 KG OR LESS, USED IN THE PREPARATION, CONDITIONING OR SERVING OF FOOD OR DRINK	9	10			
8211100000	SETS OR ASSORTMENTS OF THE ARTICLES OF HEADING 82.11	9	10			
8211910000	TABLE KNIVES HAVING FIXED BLADES	9	10			
8211920000	OTHER KNIVES HAVING FIXED BLADES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8211931000	KNIVES, OTHER THAN THOSE HAVING FIXED BLADES, INCLUDING PRUNING AND GRAFTING KNIVES	9	0			
8211939000	OTHER KNIVES, OTHER THAN THOSE HAVING FIXED BLADES, INCLUDING PRUNING KNIVES	9	0			
8211941000	BLADES FOR TABLE KNIVES	9	5			
8211949000	BLADES FOR KNIVES OTHER THAN TABLE KNIVES	9	5			
8211950000	OTHER HANDLES FOR KNIVES OF BASE METAL	0	0			
8212101000	RAZORS	9	10			
8212102000	SHAVERS	9	10			
8212200000	SAFETY RAZOR BLADES, INCLUDING RAZOR BLADE BLANKS IN STRIPS	9	10			
8212900000	OTHER PARTS OF RAZOR BLADES, OF BASE METAL	9	10			
8213000000	SCISSORS, TAILOR'S SHEARS AND SIMILAR SHEARS, AND BLADES THEREFOR.	9	5			
8214100000	PAPER KNIVES, LETTER OPENERS, ERASING KNIVES, PENCIL SHARPENERS AND THEIR BLADES	0	0			
8214200000	MANICURE OR PEDICURE SETS AND INSTRUMENTS (INCLUDING NAIL FILES)	9	0			
8214901000	HAIR CLIPPERS	0	0			
8214909000	OTHER ARTICLES OF CUTLERY (FOR EXAMPLE: MINCING KNIVES)	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8215100000	SETS OR ASSORTMENTS (SPOONS, FORKS, LADLES, SKIMMERS, CAKE-SERVERS, FISH-KNIVES, BUTTER-KNIVES, SUGAR TONGS AND SIMILAR KITCHEN OR TABLEWARE), CONTAINING AT LEAST ONE ARTICLE PLATED WITH PRECIOUS METAL	9	10			
8215200000	SETS OR ASSORTMENTS (SPOONS, FORKS, LADLES, SKIMMERS, CAKE-SERVERS, FISH-KNIVES, BUTTER-KNIVES, SUGAR TONGS AND SIMILAR KITCHEN OR TABLEWARE), OTHER THAN ARTICLES PLATED WITH PRECIOUS METAL	9	10			
8215910000	SPOONS, FORKS, LADLES, SKIMMERS, CAKE-SERVERS, FISH-KNIVES, BUTTER-KNIVES, SUGAR TONGS AND SIMILAR KITCHEN OR TABLEWARE, PLATED WITH PRECIOUS METAL	9	10			
8215990000	SPOONS, FORKS, LADLES, SKIMMERS, CAKE-SERVERS, FISH-KNIVES, BUTTER-KNIVES, SUGAR TONGS AND SIMILAR KITCHEN OR TABLEWARE, OTHER THAN PLATED WITH PRECIOUS METAL	9	10			
8301100000	PADLOCKS, OF BASE METAL	0	0			
8301200000	LOCKS OF A KIND USED FOR MOTOR VEHICLES, OF BASE METAL	9	10			
8301300000	LOCKS OF A KIND USED FOR FURNITURE, OF BASE METAL	0	0			
8301401000	LOCKS, LATCHES FOR SAFES OR STRONGBOXES, OF BASE METAL	0	0			
8301409000	OTHER LOCKS AND LATCHES, OF BASE METAL, OTHER THAN FOR SAFES OR STRONGBOXES	0	0			
8301500000	CLASPS AND FRAMES WITH CLASPS, INCORPORATING LOCKS, OF BASE METAL	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8301600000	PARTS, OF BASE METAL, FOR PADLOCKS, LOCKS AND CLASPS, CLASPS AND FRAMES WITH CLASPS, INCORPORATING LOCKS, OF BASE METAL	9	10			
8301700000	KEYS PRESENTED SEPARATELY, OF BASE METALS FOR THE ARTICLES OF THIS HEADING	0	0			
8302101000	HINGES OF ANY KIND FOR MOTOR VEHICLES, OF BASE METAL	9	10			
8302109000	OTHER HINGES OF ANY KIND, OF BASE METAL	0	0			
8302200000	CASTORS, OF BASE METAL	0	0			
8302300000	OTHER MOUNTINGS, FITTINGS AND SIMILAR ARTICLES FOR MOTOR VEHICLES, OF BASE METAL	9	10			
8302410000	OTHER MOUNTINGS, FITTINGS AND SIMILAR ARTICLES OF BASE METAL, FOR BUILDINGS	0	0			
8302420000	OTHER MOUNTINGS, FITTINGS AND SIMILAR ARTICLES OF BASE METAL, FOR FURNITURE	0	0			
8302490000	OTHER MOUNTINGS, FITTINGS AND SIMILAR ARTICLES OF BASE METAL, OTHER THAN FOR BUILDINGS AND FURNITURE	0	0			
8302500000	HAT-RACKS, HAT-PEGS, BRACKETS AND SIMILAR FIXTURES, OF BASE METAL	0	0			
8302600000	AUTOMATIC DOOR CLOSERS, OF BASE METAL	0	0			
8303001000	SAFES AND STRONGBOXES, OF BASE METAL	0	0			
8303002000	ARMoured OR REINFORCED DOORS AND SAFE DEPOSIT LOCKERS FOR STRONG ROOMS, OF BASE METAL	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8303009000	SAFE DEPOSIT BOXES AND THE LIKE, OF BASE METAL	0	0			
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	9	10			
8305100000	FITTINGS FOR LOOSE-LEAF BINDERS OR FILES, OF BASE METAL	9	10			
8305200000	STAPLES IN STRIPS, OF BASE METAL	9	10			
8305900000	LETTER CLIPS, LETTER CORNERS, PAPER CLIPS, INDEXING TAGS AND SIMILAR OFFICE ARTICLES, OF BASE METAL; PARTS OF THE ARTICLES OF THIS HEADING	9	10			
8306100000	BELLS, GONGS AND THE LIKE OF BASE METAL	9	5			
8306210000	STATUETTES AND OTHER ORNAMENTS, PLATED WITH BASE METAL	9	10			
8306290000	STATUETTES AND OTHER ORNAMENTS, OTHER THAN PLATED WITH BASE METAL	9	10			
8306300000	PHOTOGRAPH, PICTURE OR SIMILAR FRAMES; MIRRORS, OF BASE METAL	9	10			
8307100000	FLEXIBLE TUBING OF IRON OR STEEL, WITH OR WITHOUT FITTINGS	0	0			
8307900000	FLEXIBLE TUBING OF OTHER BASE METAL, WITH OR WITHOUT FITTINGS	9	0			
8308101100	EYELETS, OF IRON OR STEEL	9	10			
8308101200	EYELETS, OF ALUMINIUM	9	10			
8308101900	OTHER EYELETS OF BASE METAL, EXCEPT IRON, STEEL OR ALUMINUM	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8308109000	OTHER HOOKS, EYES AND EYELETS, OF BASE METAL	9	10			
8308200000	TUBULAR AND BIFURCATED RIVETS, OF BASE METAL	9	10			
8308900000	CLASPS, FRAMES WITH CLASPS, BUCKLES, BUCKLE-CLASPS, HOOKS, EYES, EYELETS AND THE LIKE, OF BASE METAL, OF A KIND USED FOR CLOTHING, FOOTWEAR, AWNINGS, HANDBAGS, TRAVEL GOODS OR OTHER MADE UP ARTICLES, OF BASE METAL; BEADS AND SPANGLES, OF BASE METAL; INCLUDING PARTS	9	10			
8309100000	CROWN CORKS, OF BASE METAL	9	10			
8309900000	STOPPERS, CAPS AND LIDS (INCLUDING SCREW CAPS AND POURING STOPPERS), CAPSULES FOR BOTTLES, THREADED BUNGS, BUNG COVERS, SEALS AND OTHER PACKING ACCESSORIES, OF BASE METAL, OTHER THAN CROWN CORKS.	9	5			
8310000000	SIGN-PLATES, NAMEPLATES, ADDRESS-PLATES AND SIMILAR PLATES, NUMBERS, LETTERS AND OTHER SYMBOLS, OF BASE METAL, EXCLUDING THOSE OF HEADING 94.05	9	10			
8311100000	COATED ELECTRODES OF BASE METAL, FOR ELECTRIC ARC-WELDING:	9	10			
8311200000	CORED WIRE OF BASE METAL, FOR ELECTRIC ARC-WELDING:	9	0			
8311300000	COATED RODS AND CORED WIRE, OF BASE METAL, FOR SOLDERING, BRAZING OR WELDING BY FLAME	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8311900000	OTHER WIRE, RODS, TUBES, PLATES, ELECTRODES AND THE LIKE, OF BASE METAL OR METAL CARBIDES, COATED OR CORED WITH FLUX MATERIAL, SOLDERING, BRAZING, WELDING OR DEPOSITION OF METAL OR METAL CARBIDES; WIRE AND RODS AGGLOMERATED BASE METAL POWDER, USED FOR METAL SPRAYING	9	10			
8401100000	NUCLEAR REACTORS	0	0			
8401200000	MACHINERY AND APPARATUS FOR ISOTOPIC SEPARATION, AND PARTS THEREOF	0	0			
8401300000	FUEL ELEMENTS (CARTRIDGES), NON-IRRADIATED	0	0			
8401400000	PARTS OF NUCLEAR REACTORS	0	0			
8402110000	WATERTUBE BOILERS WITH A STEAM PRODUCTION EXCEEDING 45 TONNES PER HOUR	0	0			
8402120000	WATERTUBE BOILERS WITH A STEAM PRODUCTION NOT EXCEEDING 45 TONNES PER HOUR	0	0			
8402190000	OTHER VAPOUR GENERATING BOILERS, INCLUDING HYBRID BOILERS	0	0			
8402200000	SUPER-HEATED WATER BOILERS	0	0			
8402900000	PARTS OF BOILERS AND SUPER-HEATED WATER BOILERS	0	0			
8403100000	CENTRAL HEATING BOILERS; OTHER THAN THOSE OF HEADING 84.02	0	0			
8403900000	PARTS FOR CENTRAL HEATING BOILERS	0	0			
8404100000	AUXILIARY PLANT FOR USE WITH BOILERS OF HEADING 84.02 OR 84.03 (FOR EXAMPLE, ECONOMISERS, SUPERHEATERS, ETC.)	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8404200000	CONDENSERS FOR STEAM OR OTHER VAPOUR POWER UNITS	0	0			
8404900000	PARTS OF AUXILIARY PLANT FOR USE WITH BOILERS	0	0			
8405100000	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	0			
8405900000	PARTS OF GAS GENERATORS	0	0			
8406100000	STEAM TURBINES AND OTHER VAPOUR TURBINES FOR MARINE PROPULSION	0	0			
8406810000	OTHER STEAM TURBINES AND OTHER VAPOUR TURBINES OF AN OUTPUT EXCEEDING 40 MW	0	0			
8406820000	OTHER STEAM TURBINES AND OTHER VAPOUR TURBINES OF AN OUTPUT NOT EXCEEDING 40 MW	0	0			
8406900000	PARTS OF STEAM TURBINES AND OTHER VAPOUR TURBINES	0	0			
8407100000	SPARK-IGNITION RECIPROCATING OR ROTARY INTERNAL COMBUSTION PISTON ENGINES, FOR AIRCRAFT	0	0			
8407210000	SPARK-IGNITION RECIPROCATING OR ROTARY INTERNAL COMBUSTION PISTON ENGINES, FOR MARINE PROPULSION, OUTBOARD MOTORS	0	0			
8407290000	SPARK-IGNITION RECIPROCATING OR ROTARY INTERNAL COMBUSTION PISTON ENGINES, FOR MARINE PROPULSION, OTHER THAN OUTBOARD MOTORS	0	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8407310000	RECIPROCATING PISTON ENGINES OF A KIND USED FOR THE PROPULSION OF VEHICLES OF CHAPTER 87, OF A CYLINDER CAPACITY NOT EXCEEDING 50 CM3	0	0			
8407320000	RECIPROCATING PISTON ENGINES OF A KIND USED FOR THE PROPULSION OF VEHICLES OF CHAPTER 87, OF A CYLINDER CAPACITY EXCEEDING 50 CC BUT NOT EXCEEDING 250 CM3	0	0			
8407330000	RECIPROCATING PISTON ENGINES OF A KIND USED FOR THE PROPULSION OF VEHICLES OF CHAPTER 87, OF A CYLINDER CAPACITY EXCEEDING 250 CC BUT NOT EXCEEDING 1 000 CM3	0	0			
8407340000	RECIPROCATING PISTON ENGINES OF A KIND USED FOR THE PROPULSION OF VEHICLES OF CHAPTER 87, OF A CYLINDER CAPACITY EXCEEDING 1 000 CM3	0	0			
8407900000	OTHER SPARK-IGNITION RECIPROCATING OR ROTARY INTERNAL COMBUSTION PISTON ENGINES	0	0			
8408100000	COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES), FOR MARINE PROPULSION	0	0			
8408201000	COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES), OF A KIND USED FOR THE PROPULSION OF VEHICLES OF CHAPTER 87, OF A CYLINDER CAPACITY NOT EXCEEDING 4 000 CM3	0	0			
8408209000	OTHER COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES), OF A KIND USED FOR THE PROPULSION OF VEHICLES OF CHAPTER 87	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8408901000	OTHER COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES), OF AN OUTPUT NOT EXCEEDING 130 KW (174 HP)	0	0			
8408902000	OTHER COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES), OF AN OUTPUT EXCEEDING 130 KW (174 HP)	0	0			
8409100000	PARTS OF AIRCRAFT ENGINES	0	0			
8409911000	CYLINDER BLOCKS AND CYLINDER HEADS, FOR SPARK-IGNITION INTERNAL COMBUSTION PISTON ENGINES	0	0			
8409912000	CYLINDER LINERS, FOR SPARK-IGNITION INTERNAL COMBUSTION PISTON ENGINES	0	0			
8409913000	CONNECTING RODS, FOR SPARK-IGNITION INTERNAL COMBUSTION PISTON ENGINES	0	0			
8409914000	PISTONS, FOR SPARK-IGNITION INTERNAL COMBUSTION PISTON ENGINES	0	0			
8409915000	PISTON RINGS, FOR SPARK-IGNITION INTERNAL COMBUSTION PISTON ENGINES	0	0			
8409916000	CARBURETTORS AND PARTS THEREOF, FOR SPARK-IGNITION INTERNAL COMBUSTION PISTON ENGINES	0	0			
8409917000	VALVES, FOR SPARK-IGNITION INTERNAL COMBUSTION PISTON ENGINES	0	0			
8409918000	CRANK CASES FOR SPARK-IGNITION INTERNAL COMBUSTION PISTON ENGINES	0	0			
8409919100	OTHER EQUIPMENT FOR CONVERTING MOTOR VEHICLE FUEL SYSTEMS TO RUN ON GAS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8409919900	OTHER PARTS IDENTIFIABLE AS BEING FOR USE SOLELY OR PRINCIPALLY WITH THE ENGINES OF HEADINGS 84.07 OR 84.08, OTHER THAN THOSE OF SUBHEADINGS 8409.10 AND 840991.10 TO 840991.91	0	0			
8409991000	PISTONS, FOR COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES)	0	0			
8409992000	PISTON RINGS, FOR COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES)	0	0			
8409993000	INJECTORS AND OTHER PARTS FOR FUEL SYSTEMS, FOR COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES)	0	0			
8409994000	CYLINDER BLOCKS AND CYLINDER HEADS	0	0			
8409995000	CYLINDER LINERS	0	0			
8409996000	CONNECTING RODS	0	0			
8409997000	VALVES	0	0			
8409998000	CRANK CASES	0	0			
8409999100	VALVE GUIDES	0	0			
8409999200	PISTON PINS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8409999900	OTHER PARTS FOR COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES)	0	0			
8410110000	HYDRAULIC TURBINES AND WATER WHEELS OF AN OUTPUT NOT EXCEEDING 1 000 KW	0	0			
8410120000	HYDRAULIC TURBINES AND WATER WHEELS OF AN OUTPUT EXCEEDING 1 000 KW BUT NOT EXCEEDING 10 000 KW	0	0			
8410130000	HYDRAULIC TURBINES AND WATER WHEELS OF AN OUTPUT EXCEEDING 10 000 KW	0	0			
8410900000	PARTS OF HYDRAULIC TURBINES AND WATER WHEELS, INCLUDING REGULATORS	0	0			
8411110000	TURBO-JETS, OF A THRUST NOT EXCEEDING 25 KN	0	0			
8411120000	TURBO-JETS, OF A THRUST EXCEEDING 25 KN	0	0			
8411210000	TURBO-PROPELLERS, OF AN OUTPUT NOT EXCEEDING 1 100 KW	0	0			
8411220000	TURBO-PROPELLERS, OF AN OUTPUT EXCEEDING 1 100 KW	0	0			
8411810000	OTHER GAS TURBINES OF AN OUTPUT NOT EXCEEDING 5 000 MW	0	0			
8411820000	OTHER GAS TURBINES OF AN OUTPUT EXCEEDING 5 000 MW	0	0			
8411910000	PARTS OF TURBO-JETS OR OF TURBO-PROPELLERS	0	0			
8411990000	PARTE OF OTHER GAS TURBINES	0	0			
8412100000	REACTION ENGINES OTHER THAN TURBO-JETS	0	0			
8412210000	LINEAR ACTING HYDRAULIC POWER ENGINES AND MOTORS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8412290000	OTHER HYDRAULIC POWER ENGINES AND MOTORS, OTHER THAN LINEAR ACTING	0	0			
8412310000	LINEAR ACTING PNEUMATIC POWER ENGINES AND MOTORS	0	0			
8412390000	OTHER PNEUMATIC POWER ENGINES AND MOTORS, OTHER THAN LINEAR ACTING	0	0			
8412801000	WIND ENGINES OR WINDMILLS	0	0			
8412809000	OTHER ENGINES AND MOTORS (FOR EXAMPLE: SPRING-OPERATED)	0	0			
8412901000	PARTS FOR AIRCRAFT ENGINES, OTHER THAN THOSE OF HEADINGS 84 09 AND 84.11	0	0			
8412909000	PARTS OF OTHER ENGINES AND MOTORS (FOR EXAMPLE: PNEUMATIC, HYDRAULIC ETC.)	0	0			
8413110000	PUMPS FOR DISPENSING FUEL OR LUBRICANTS, OF THE TYPE USED IN FILLING-STATIONS OR IN GARAGES, WITH A MEASURING DEVICE OR DESIGNED TO HAVE ONE	0	0			
8413190000	OTHER PUMPS WITH A MEASURING DEVICE OR DESIGNED TO HAVE ONE	0	0			
8413200000	HAND PUMPS, OTHER THAN THOSE OF SUBHEADINGS 8413.11 OR 8413.19:	0	0			
8413301000	FUEL, LUBRICATING OR COOLING MEDIUM PUMPS FOR INTERNAL COMBUSTION PISTON AND AIRCRAFT ENGINES, DIESEL OR SEMI-DIESEL	0	0			
8413302000	OTHER FUEL, LUBRICATING OR COOLING MEDIUM PUMPS FOR INTERNAL COMBUSTION ENGINES, INJECTION	0	0			
8413309100	FUEL PUMPS FOR INTERNAL COMBUSTION PISTON ENGINES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8413309200	OIL PUMPS FOR INTERNAL COMBUSTION PISTON ENGINES	0	0			
8413309900	OTHER PUMPS FOR INTERNAL COMBUSTION PISTON ENGINES, OTHER THAN AIRCRAFT ENGINES, OTHER FUEL AND OIL INJECTION ENGINES	0	0			
8413400000	CONCRETE PUMPS	0	0			
8413500000	OTHER RECIPROCATING POSITIVE DISPLACEMENT PUMPS	0	0			
8413601000	AXIAL FLOW DOUBLE HELICOIDAL SCREW PUMPS	0	0			
8413609000	OTHER ROTARY POSITIVE DISPLACEMENT PUMPS	0	0			
8413701100	SINGLE-STAGE CENTRIFUGAL PUMPS, OF AN OUTLET DIAMETER NOT EXCEEDING 100 MM	0	0			
8413701900	OTHER SINGLE-STAGE CENTRIFUGAL PUMPS, OTHER THAN THOSE OF AN OUTLET DIAMETER NOT EXCEEDING 100 MM	0	0			
8413702100	MULTI-STAGE CENTRIFUGAL PUMPS, OF AN OUTLET DIAMETER NOT EXCEEDING 300 MM	0	0			
8413702900	OTHER MULTI-STAGE CENTRIFUGAL PUMPS, OTHER THAN THOSE OF AN OUTLET DIAMETER NOT EXCEEDING 300 MM	0	0			
8413811000	OTHER INJECTION PUMPS	0	0			
8413819000	OTHER PUMPS FOR LIQUIDS, OTHER THAN INJECTION	0	0			
8413820000	LIQUID ELEVATORS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8413911000	PARTS OF PUMPS FOR THE DISTRIBUTION OR SALE OF FUEL	0	0			
8413912000	PARTS OF PUMPS FOR AIRCRAFT ENGINES	0	0			
8413913000	PARTS OF FUEL, OIL OR COOLING PUMPS FOR OTHER ENGINES	0	0			
8413919000	OTHER PARTS OF OTHER LIQUID PUMPS OF HEADING 84.13	0	0			
8413920000	PARTS OF LIQUID ELEVATORS	0	0			
8414100000	VACUUM PUMPS	0	0			
8414200000	HAND- OR FOOT-OPERATED AIR PUMPS:	0	0			
8414304000	COMPRESSORS OF A KIND USED IN REFRIGERATING EQUIPMENT OF AIR CONDITIONING EQUIPMENT OF A KIND USED FOR PERSONS, IN MOTOR VEHICLES	0	0			
8414309100	COMPRESSORS OF A KIND USED IN HERMETIC OR SEMI-HERMETIC REFRIGERATING EQUIPMENT, OF A POWER NOT EXCEEDING 0.37 KW (1/2 HP)	0	0			
8414309200	COMPRESSORS OF A KIND USED IN HERMETIC OR SEMI-HERMETIC REFRIGERATING EQUIPMENT, OF A POWER EXCEEDING 0.37 KW (1/2 HP)	0	0			
8414309900	OTHER COMPRESSORS OF A KIND USED IN REFRIGERATING EQUIPMENT	0	0			
8414401000	AIR COMPRESSORS MOUNTED ON A WHEELED CHASSIS FOR TOWING, OF A POWER LESS THAN 30 KW (40 HP)	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8414409000	OTHER AIR COMPRESSORS MOUNTED ON A WHEELED CHASSIS FOR TOWING, OF A POWER OF 30 KW (40 HP) OR MORE	0	0			
8414510000	TABLE, FLOOR, WALL, WINDOW, CEILING OR ROOF FANS, WITH A SELF-CONTAINED ELECTRIC MOTOR OF AN OUTPUT NOT EXCEEDING 125 W	17	7			
8414590000	FANS OTHER THAN TABLE, FLOOR, WALL, WINDOW, CEILING OR ROOF FANS, WITH A SELF-CONTAINED ELECTRIC MOTOR OF AN OUTPUT NOT EXCEEDING 125 W	0	0			
8414600000	HOODS HAVING A MAXIMUM HORIZONTAL SIDE NOT EXCEEDING 120 CM	17	7			
8414801000	COMPRESSORS FOR MOTOR VEHICLES	0	0			
8414802100	OTHER COMPRESSORS OF A POWER OF LESS THAN 30 KW (40 HP)	0	0			
8414802200	OTHER COMPRESSORS OF A POWER OF 30 KW (40 HP) OR MORE BUT LESS THAN 262.5 KW (352 HP)	0	0			
8414802300	OTHER COMPRESSORS OF A POWER OF 262.5 KW (352 HP) OR MORE	0	0			
8414809000	VENTILATING OR RECYCLING HOODS, INCORPORATING A FAN, WHETHER OR NOT FITTED WITH FILTERS, HAVING A MAXIMUM HORIZONTAL SIDE OF 120 CM OR MORE	0	0			
8414901000	PARTS OF COMPRESSORS OF SUBHEADING 8414.80.11	0	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8414909000	OTHER PARTS OF THE ARTICLES OF HEADING 84.14	0	0			
8415101000	AIR CONDITIONING MACHINES, COMPRISING A MOTOR-DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, WINDOW OR WALL TYPES, SELF-CONTAINED, INCORPORATING A REFRIGERATION UNIT NOT EXCEEDING 30 000 BTU/HOUR	0	0			
8415109000	OTHER AIR CONDITIONING MACHINES, COMPRISING A MOTOR-DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, WINDOW OR WALL TYPES, SELF-CONTAINED, OTHER THAN INCORPORATING A REFRIGERATION UNIT NOT EXCEEDING 30 000 BTU/HOUR	0	0			
8415200000	AIR CONDITIONING MACHINES AND EQUIPMENT OF A KIND USED FOR PERSONS, IN MOTOR VEHICLES	0	0			
8415811000	OTHER AIR CONDITIONING MACHINES, COMPRISING A MOTOR-DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, INCORPORATING A REFRIGERATION UNIT NOT EXCEEDING 30 000 BTU/HOUR AND A VALVE FOR REVERSAL OF THE COOLING/HEAT CYCLE	0	0			
8415819000	OTHER AIR CONDITIONING MACHINES, COMPRISING A MOTOR-DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, INCORPORATING A REFRIGERATION UNIT EXCEEDING 30 000 BTU/HOUR AND A VALVE FOR REVERSAL OF THE COOLING/HEAT CYCLE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8415822000	OTHER AIR CONDITIONING MACHINES, COMPRISING A MOTOR-DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, INCLUDING THOSE MACHINES IN WHICH THE HUMIDITY CANNOT BE SEPARATELY REGULATED, INCORPORATING A REFRIGERATION UNIT, NOT EXCEEDING 30 000 BTU/HOUR	0	0			
8415823000	OTHER AIR CONDITIONING MACHINES, COMPRISING A MOTOR-DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, INCLUDING THOSE MACHINES IN WHICH THE HUMIDITY CANNOT BE SEPARATELY REGULATED, INCORPORATING A REFRIGERATION UNIT, EXCEEDING 30 000 BTU/HOUR BUT NOT EXCEEDING 240 000 BTU/HOUR	0	0			
8415824000	OTHER AIR CONDITIONING MACHINES, COMPRISING A MOTOR-DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, INCLUDING THOSE MACHINES IN WHICH THE HUMIDITY CANNOT BE SEPARATELY REGULATED, INCORPORATING A REFRIGERATION UNIT, EXCEEDING 240 000 BTU/HOUR	0	0			
8415831000	AIR CONDITIONING MACHINES, COMPRISING A MOTOR-DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, INCLUDING THOSE MACHINES IN WHICH THE HUMIDITY CANNOT BE SEPARATELY REGULATED, NOT INCORPORATING A REFRIGERATION UNIT, NOT EXCEEDING 30 000 BTU/HOUR	0	0			
8415839000	OTHER AIR CONDITIONING MACHINES, COMPRISING A MOTOR-DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, INCLUDING THOSE MACHINES IN WHICH THE HUMIDITY CANNOT BE SEPARATELY REGULATED, NOT INCORPORATING A REFRIGERATION UNIT	0	0			
8415900000	PARTS OF THE AIR CONDITIONING MACHINES OF HEADING 84.15	0	0			
8416100000	FURNACE BURNERS FOR LIQUID FUEL	0	0			
8416201000	FURNACE BURNERS FOR PULVERISED SOLID FUEL	0	0			
8416202000	FURNACE BURNERS FOR GAS	0	0			
8416203000	COMBINATION BURNERS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8416300000	MECHANICAL STOKERS, INCLUDING THEIR MECHANICAL GRATES, MECHANICAL ASH DISCHARGERS AND SIMILAR APPLIANCES USED IN HOMES	0	0			
8416900000	PARTS OF THE MACHINES OF HEADING 84.16	0	0			
8417100000	FURNACES AND OVENS FOR THE ROASTING, MELTING OR OTHER HEAT TREATMENT OF ORES OR OF METALS	0	0			
8417201000	TUNNEL BAKERY OVENS, INCLUDING BISCUIT OVENS	0	0			
8417209000	OTHER BAKERY OVENS, INCLUDING BISCUIT OVENS	0	0			
8417802000	OVENS FOR CERAMIC PRODUCTS	0	0			
8417803000	LABORATORY FURNACES AND OVENS	0	0			
8417809000	OTHER INDUSTRIAL FURNACES OR OVENS, NON-ELECTRIC, INCLUDING INCINERATORS	0	0			
8417900000	PARTS OF INDUSTRIAL OR LABORATORY FURNACES OR OVENS, NON- ELECTRIC	0	0			
8418101000	COMBINED REFRIGERATOR-FREEZERS, FITTED WITH SEPARATE EXTERNAL DOORS OF A VOLUME OF LESS THAN 184 L	17	10			
8418102000	COMBINED REFRIGERATOR-FREEZERS, FITTED WITH SEPARATE EXTERNAL DOORS OF A VOLUME OF 184 L OR MORE BUT LESS THAN 269 L	17	10			
8418103000	COMBINED REFRIGERATOR-FREEZERS, FITTED WITH SEPARATE EXTERNAL DOORS OF A VOLUME OF 269 L OR MORE BUT LESS THAN 382 L	17	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8418109000	OTHER COMBINED REFRIGERATOR-FREEZERS, FITTED WITH SEPARATE EXTERNAL DOORS	17	10			
8418211000	COMPRESSION-TYPE HOUSEHOLD REFRIGERATORS, OF A CAPACITY NOT EXCEEDING 184 L	17	10			
8418212000	COMPRESSION-TYPE HOUSEHOLD REFRIGERATORS, OF A CAPACITY OF 184 L OR MORE BUT NOT EXCEEDING 269 L	17	10			
8418213000	COMPRESSION-TYPE HOUSEHOLD REFRIGERATORS, OF A CAPACITY OF 269 L OR MORE BUT NOT EXCEEDING 382 L	17	10			
8418219000	OTHER COMPRESSION-TYPE HOUSEHOLD REFRIGERATORS	17	10			
8418291000	ABSORPTION-TYPE, ELECTRICAL HOUSEHOLD REFRIGERATORS	17	10			
8418299000	OTHER HOUSEHOLD REFRIGERATORS	17	10			
8418300000	FREEZERS OF THE CHEST TYPE, NOT EXCEEDING 800 LITRES CAPACITY:	17	10			
8418400000	FREEZERS, UPRIGHT TYPE, NOT EXCEEDING 900 LITRES CAPACITY:	17	10			
8418500000	OTHER CHESTS, CABINETS, DISPLAY COUNTERS, SHOWCASES AND THE LIKE FOR COLD PRODUCTION	0	0			
8418610000	COMPRESSION-TYPE UNITS WHOSE CONDENSERS ARE HEAT-EXCHANGERS	0	0			
8418691100	OTHER COMPRESSION-TYPE UNITS, OTHER THAN THOSE WHOSE CONDENSERS ARE HEAT-EXCHANGERS	0	0			
8418691200	OTHER UNITS, ABSORPTION TYPE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8418699100	OTHER MACHINES AND EQUIPMENT FOR MAKING ICE	0	0			
8418699200	OTHER WATER FOUNTAINS, FOR COLD PRODUCTION	0	0			
8418699300	COLD ROOMS OR TUNNELS, DISMOUNTABLE OR OF PANEL CONSTRUCTION, WITH REFRIGERATION UNITS	0	0			
8418699400	REFRIGERATION UNITS FOR VEHICLES FOR THE TRANSPORT OF GOODS	0	0			
8418699900	OTHER MACHINES AND EQUIPMENT FOR COLD PRODUCTION HEAT PUMPS	0	0			
8418910000	FURNITURE DESIGNED TO RECEIVE REFRIGERATING OR FREEZING EQUIPMENT	0	0			
8418991000	OTHER PLATE EVAPORATORS;	0	0			
8418992000	CONDENSATION UNITS	0	0			
8418999010	OTHER PARTS OF THE FURNITURE OF SUBHEADING 8418.91.00.00	17	5			
8418999090	OTHER PARTS OF MACHINES AND EQUIPMENT FOR COLD PRODUCTION, OTHER THAN FURNITURE DESIGNED TO RECEIVE REFRIGERATING OR FREEZING EQUIPMENT, OR OTHER PLATE EVAPORATORS	0	0			
8419110000	INSTANTANEOUS GAS WATER HEATERS	17	10			
8419191000	INSTANTANEOUS GAS WATER HEATERS OR STORAGE HEATERS, OTHER THAN ELECTRIC, OF A CAPACITY NOT EXCEEDING 120 L	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8419199000	OTHER INSTANTANEOUS GAS WATER HEATERS OR STORAGE HEATERS, OTHER THAN ELECTRIC, OTHER THAN OF A CAPACITY NOT EXCEEDING 120 L	9	10			
8419200000	MEDICAL, SURGICAL OR LABORATORY STERILISERS	0	0			
8419310000	DRIERS FOR AGRICULTURAL PRODUCTS	0	0			
8419320000	DRIERS FOR WOOD, PAPER PULP, PAPER OR PAPERBOARD	0	0			
8419391000	OTHER LYOPHYLISERS OR FREEZE DRIERS, OTHER THAN FOR WOOD, PAPER PULP, PAPER OR PAPERBOARD	0	0			
8419392000	OTHER SPRAY DRIERS, OTHER THAN FOR AGRICULTURAL PRODUCTS OR FOR WOOD, PAPER PULP, PAPER OR PAPERBOARD	0	0			
8419399100	DRIERS FOR ORES	0	0			
8419399900	OTHER DRIERS, OTHER THAN LYOPHYLISERS, FREEZE DRIERS OR SPRAY DRIERS, OTHER THAN FOR AGRICULTURAL PRODUCTS OR FOR WOOD, PAPER PULP, PAPER OR PAPERBOARD	0	0			
8419400000	DISTILLING OR RECTIFYING PLANT	0	0			
8419501000	HEAT EXCHANGE UNITS FOR PASTEURISING	0	0			
8419509000	OTHER HEAT EXCHANGE UNITS, OTHER THAN FOR PASTEURISING	0	0			
8419600000	MACHINERY FOR LIQUEFYING AIR OR OTHER GASES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8419810000	OTHER MACHINERY FOR MAKING HOT DRINKS OR FOR COOKING OR HEATING FOOD, OTHER THAN HOUSEHOLD ONES	0	0			
8419891000	AUTOCLAVES, OTHER THAN FOR MAKING HOT DRINKS OR FOR COOKING OR HEATING FOOD, OTHER THAN HOUSEHOLD ONES	0	0			
8419899100	OTHER EVAPORATION PLANT, OTHER THAN FOR MAKING HOT DRINKS OR FOR COOKING OR HEATING FOOD, OTHER THAN HOUSEHOLD ONES	0	0			
8419899200	ROASTING PLANT, OTHER THAN FOR MAKING HOT DRINKS OR FOR COOKING OR HEATING FOOD, OTHER THAN HOUSEHOLD ONES	0	0			
8419899300	OTHER STERILISING PLANT, OTHER THAN FOR MAKING HOT DRINKS OR FOR COOKING OR HEATING FOOD, OTHER THAN HOUSEHOLD ONES	0	0			
8419899900	OTHER MACHINES, WHETHER OR NOT ELECTRICALLY HEATED, FOR PROCESSING MATERIALS IN OPERATIONS INVOLVING A CHANGE OF TEMPERATURE	0	0			
8419901000	PARTS FOR WATER HEATERS	0	0			
8419909000	OTHER PARTS FOR MACHINES, WHETHER OR NOT ELECTRICALLY HEATED, FOR PROCESSING MATERIALS IN OPERATIONS INVOLVING A CHANGE OF TEMPERATURE, OTHER THAN HOUSEHOLD ONES	0	0			
8420101000	CALENDERING AND ROLLING MACHINES FOR THE BAKERY INDUSTRIES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8420109000	OTHER CALENDERING AND ROLLING MACHINES, EXCEPT FOR THE BAKERY INDUSTRIES	0	0			
8420910000	CYLINDERS FOR CALENDERING AND ROLLING MACHINES, OTHER THAN OF METAL OR GLASS	0	0			
8420990000	OTHER PARTS FOR CALENDERING AND ROLLING MACHINES	0	0			
8421110000	CENTRIFUGAL CREAM SEPARATORS	0	0			
8421120000	CENTRIFUGAL CLOTHES-DRIERS	0	0			
8421191000	CENTRIFUGES AND CENTRIFUGAL DRYERS, FOR LABORATORIES	0	0			
8421192000	CENTRIFUGES AND CENTRIFUGAL DRYERS, FOR THE SUGAR INDUSTRY	0	0			
8421193000	CENTRIFUGES INCLUDING CENTRIFUGAL DRYERS, FOR THE PAPER AND CELLULOSE INDUSTRY	0	0			
8421199000	OTHER CENTRIFUGES AND CENTRIFUGAL DRYERS	0	0			
8421211000	EQUIPMENT FOR FILTERING OR PURIFYING WATER, HOUSEHOLD	9	10			
8421219000	EQUIPMENT FOR FILTERING OR PURIFYING WATER, OTHER THAN HOUSEHOLD ONES	0	0			
8421220000	EQUIPMENT FOR FILTERING OR PURIFYING OTHER BEVERAGES	0	0			
8421230000	EQUIPMENT FOR FILTERING LUBRICANTS OR FUELS IN INTERNAL COMBUSTION ENGINES	0	0			
8421291000	FILTER PRESSES	0	0			
8421292000	MAGNETIC AND ELECTROMAGNETIC FILTERS	0	0			
8421293000	FILTERS DESIGNED SOLELY OR MAINLY FOR THE MEDICAL INSTRUMENTS AND APPLIANCES OF HEADING 90.18	0	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8421294000	TUBULAR GRID FILTERS FOR PRODUCTION WELLS	0	0			
8421299000	OTHER EQUIPMENT FOR FILTERING OR PURIFYING LIQUIDS	0	0			
8421310000	INTAKE AIR FILTERS FOR INTERNAL COMBUSTION ENGINES	0	0			
8421391000	CYCLONES	0	0			
8421392000	ELECTROSTATIC FILTERS FOR AIR OR OTHER GASES	0	0			
8421399000	OTHER EQUIPMENT FOR FILTERING OR PURIFYING GASES	0	0			
8421910000	PARTS FOR CENTRIFUGES AND CENTRIFUGAL DRYERS	0	0			
8421991000	FILTERING ELEMENTS FOR ENGINE FILTERS	0	0			
8421999000	OTHER PARTS FOR EQUIPMENT FOR FILTERING OR PURIFYING LIQUIDS OR GASES	0	0			
8422110000	DISHWASHERS FOR DOMESTIC USE	17	5			
8422190000	OTHER DISHWASHERS, OTHER THAN THOSE FOR HOUSEHOLD USE	0	0			
8422200000	MACHINERY FOR CLEANING OR DRYING BOTTLES OR OTHER CONTAINERS	0	0			
8422301000	VERTICAL FILLING MACHINES OF AN OUTPUT NOT EXCEEDING 40 UNITS PER MINUTE	0	0			
8422309000	OTHER MACHINES FOR FILLING, CLOSING, CAPPING OR LABELLING, OTHER THAN VERTICAL FILLING MACHINES OF AN OUTPUT NOT EXCEEDING 40 UNITS PER MINUTE; MACHINERY FOR CARBONATING BEVERAGES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8422401000	OTHER MACHINES FOR WRAPPING PRE-PACKED GOODS	0	0			
8422402000	VACUUM PACKING MACHINES	0	0			
8422403000	MACHINES FOR PACKING CIGARETTES	0	0			
8422409000	OTHER MACHINES FOR PACKING OR WRAPPING GOODS, OTHER THAN MACHINES FOR WRAPPING PRE-PACKED GOODS OR FOR VACUUM PACKING	0	0			
8422900000	PARTS OF MACHINERY OF HEADING 84.22	0	0			
8423100000	PERSONAL WEIGHING MACHINES, INCLUDING BABY SCALES; HOUSEHOLD SCALES	0	0			
8423200000	SCALES FOR CONTINUOUS WEIGHING OF GOODS ON CONVEYORS	0	0			
8423301000	BATCHERS FOR CEMENT, ASPHALT AND THE LIKE	0	0			
8423309000	OTHER SCALES AND BALANCES FOR CONSTANT WEIGHING, INCLUDING THOSE FOR DISCHARGING A PREDETERMINED WEIGHT OF MATERIAL INTO A BAG OR CONTAINER AND HOPPER SCALES, OTHER THAN BATCHERS FOR CEMENT, ASPHALT AND THE LIKE	0	0			
8423810010	MULTI-FUNCTION OR SPECIAL-PURPOSE WEIGHING APPLIANCES AND INSTRUMENTS, HAVING A MAXIMUM WEIGHING CAPACITY NOT EXCEEDING 30 KG	0	0			
8423810090	OTHER WEIGHING APPLIANCES AND INSTRUMENTS, HAVING A MAXIMUM WEIGHING CAPACITY NOT EXCEEDING 30 KG	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8423821000	WEIGHING MACHINERY FOR VEHICLES, HAVING A MAXIMUM WEIGHING CAPACITY EXCEEDING 30 KG BUT NOT EXCEEDING 5 000 KG	0	0			
8423829010	MULTI-FUNCTION OR SPECIAL-PURPOSE WEIGHING MACHINERY, OTHER THAN FOR WEIGHING VEHICLES, HAVING A MAXIMUM WEIGHING CAPACITY EXCEEDING 30 KG BUT NOT EXCEEDING 5 000 KG	0	0			
8423829090	OTHER WEIGHING MACHINERY, HAVING A MAXIMUM WEIGHING CAPACITY EXCEEDING 30 KG BUT NOT EXCEEDING 5 000 KG	0	0			
8423891000	OTHER WEIGHING MACHINERY FOR VEHICLES, OTHER THAN HAVING A MAXIMUM WEIGHING CAPACITY EXCEEDING 30 KG BUT NOT EXCEEDING 5 000 KG	0	0			
8423899010	MULTI-FUNCTION OR SPECIAL-PURPOSE WEIGHING MACHINERY, OTHER THAN MACHINERY FOR WEIGHING VEHICLES, OTHER THAN HAVING A MAXIMUM WEIGHING CAPACITY EXCEEDING 30 KG BUT NOT EXCEEDING 5 000 KG	0	0			
8423899090	OTHER WEIGHING MACHINERY, OTHER THAN MACHINERY FOR WEIGHING VEHICLES, HAVING A MAXIMUM WEIGHING CAPACITY EXCEEDING 30 KG BUT NOT EXCEEDING 5 000 KG	0	0			
8423900000	WEIGHTS FOR ALL KINDS OF SCALES; PARTS OF WEIGHING MACHINERY	0	0			
8424100000	FIRE EXTINGUISHERS, WHETHER OR NOT CHARGED	0	0			
8424200000	SPRAY GUNS AND SIMILAR APPLIANCES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8424300000	STEAM OR SANDBLASTING MACHINES AND SIMILAR JET PROJECTING MACHINES:	0	0			
8424812000	PORTABLE APPARATUS WEIGHING LESS THAN 20 KG, FOR PROJECTING, DISPERSING OR SPRAYING LIQUIDS OR POWDERS, FOR AGRICULTURE OR HORTICULTURE	0	0			
8424813100	DRIP OR SPRAY IRRIGATION SYSTEMS	0	0			
8424813900	OTHER IRRIGATION SYSTEMS	0	0			
8424819000	OTHER MECHANICAL APPARATUS (WHETHER OR NOT HAND-OPERATED) FOR PROJECTING, DISPERSING OR SPRAYING LIQUIDS OR POWDERS, FOR AGRICULTURE OR HORTICULTURE	0	0			
8424890000	OTHER MECHANICAL APPARATUS (WHETHER OR NOT HAND-OPERATED) FOR PROJECTING, DISPERSING OR SPRAYING LIQUIDS OR POWDERS	0	0			
8424901000	SPRAYS AND DRIP-IRRIGATION SYSTEMS	0	0			
8424909000	OTHER PARTS OF MECHANICAL APPARATUS FOR PROJECTING, DISPERSING OR SPRAYING LIQUIDS OR POWDERS FIRE EXTINGUISHERS, WHETHER OR NOT CHARGED; SPRAY GUNS AND SIMILAR APPLIANCES; STEAM OR SANDBLASTING MACHINES AND SIMILAR JET PROJECTING MACHINES	0	0			
8425110000	PULLEY TACKLE AND HOISTS POWERED BY ELECTRIC MOTOR	0	0			
8425190000	PULLEY TACKLE AND HOISTS, OTHER THAN POWERED BY ELECTRIC MOTOR	0	0			
8425311000	PIT-HEAD WINDING GEAR; WINCHES SPECIALLY DESIGNED FOR USE UNDERGROUND POWERED BY ELECTRIC MOTOR	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8425319000	OTHER WINCHES AND CAPSTANS, OTHER THAN POWERED BY ELECTRIC MOTOR	0	0			
8425391000	OTHER PIT-HEAD WINDING GEAR; WINCHES SPECIALLY DESIGNED FOR USE UNDERGROUND	0	0			
8425399000	OTHER WINCHES AND CAPSTANS, POWERED BY ELECTRIC MOTOR	0	0			
8425410000	BUILT-IN JACKING SYSTEMS OF A TYPE USED FOR RAISING MOTOR VEHICLES OF A TYPE USED IN GARAGES	0	0			
8425422000	OTHER PORTABLE HYDRAULIC JACKS AND HOISTS FOR MOTOR VEHICLES	0	0			
8425429000	OTHER HYDRAULIC JACKS AND HOISTS	0	0			
8425491000	OTHER PORTABLE JACKS AND HOISTS FOR MOTOR VEHICLES	0	0			
8425499000	OTHER HYDRAULIC JACKS AND HOISTS	0	0			
8426110000	OVERHEAD TRAVELLING CRANES ON FIXED SUPPORT	0	0			
8426121000	MOBILE LIFTING FRAMES ON TYRES	0	0			
8426122000	STRADDLE CARRIERS	0	0			
8426190000	OTHER OVERHEAD TRAVELLING CRANES, LIFTING FRAMES AND STRADDLE CARRIERS	0	0			
8426200000	TOWER CRANES	0	0			
8426300000	PORTAL OR PEDESTAL JIB CRANES	0	0			
8426411000	WORKS TRUCKS FITTED WITH A CRANE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8426419000	OTHER MACHINERY, SELF-PROPELLED, ON TYRES, OTHER THAN WORKS TRUCKS FITTED WITH A CRANE	0	0			
8426490000	OTHER MACHINERY, SELF-PROPELLED, OTHER THAN ON TYRES	0	0			
8426910000	OTHER MACHINERY, DESIGNED FOR MOUNTING ON ROAD VEHICLES	0	0			
8426991000	CABLE CRANES	0	0			
8426992000	DERRICKS	0	0			
8426999000	OTHER CRANES AND LIFTING EQUIPMENT ON STEEL CABLES	0	0			
8427100000	FORK-LIFT TRUCKS; OTHER WORKS TRUCKS FITTED WITH LIFTING OR HANDLING EQUIPMENT, SELF-PROPELLED AND POWERED BY AN ELECTRIC MOTOR	0	0			
8427200000	FORK-LIFT TRUCKS; OTHER WORKS TRUCKS FITTED WITH LIFTING OR HANDLING EQUIPMENT, SELF-PROPELLED, OTHER THAN POWERED BY AN ELECTRIC MOTOR	0	0			
8427900000	FORK-LIFT TRUCKS; OTHER WORKS TRUCKS FITTED WITH LIFTING OR HANDLING EQUIPMENT, OTHER THAN SELF-PROPELLED	0	0			
8428101000	LIFTS WITHOUT CABINS OR COUNTERWEIGHTS	0	0			
8428109000	OTHER LIFTS AND SKIP HOISTS	0	0			
8428200000	PNEUMATIC ELEVATORS AND CONVEYORS	0	0			
8428310000	CONTINUOUS-ACTION ELEVATORS OR CONVEYORS, SPECIALLY DESIGNED FOR USE IN MINES OR OTHER UNDERGROUND WORK	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8428320000	CONTINUOUS-ACTION ELEVATORS OR CONVEYORS, BUCKET TYPE	0	0			
8428330000	CONTINUOUS-ACTION ELEVATORS OR CONVEYORS, BELT TYPE	0	0			
8428390000	OTHER CONTINUOUS-ACTION ELEVATORS OR CONVEYORS	0	0			
8428400000	ESCALATORS AND MOVING WALKWAYS	0	0			
8428600000	TELEFERICS, CHAIRLIFTS, SKI-DRAGLINES; TRACTION MECHANISMS FOR FUNICULARS	0	0			
8428901000	MINE WAGON PUSHERS, LOCOMOTIVE OR WAGON TRAVERSERS, WAGON TIPPERS AND SIMILAR RAILWAY WAGON HANDLING EQUIPMENT	0	0			
8428909000	OTHER MACHINERY FOR LIFTING, LOADING, UNLOADING OR HANDLING	0	0			
8429110000	TRACKED BULLDOZERS AND ANGLEDZERS, SELF-PROPELLED	0	0			
8429190000	BULLDOZERS AND ANGLEDZERS, OTHER THAN TRACKED, SELF-PROPELLED	0	0			
8429200000	GRADERS AND LEVELLERS, SELF-PROPELLED	0	0			
8429300000	SCRAPERS, SELF-PROPELLED	0	0			
8429400000	TAMPING MACHINES AND ROADROLLERS, SELF-PROPELLED	0	0			
8429510000	FRONT-END SHOVEL LOADERS, SELF-PROPELLED	0	0			
8429520000	MECHANICAL SHOVELS, EXCAVATORS AND SHOVEL LOADERS, HAVING A 360 DEGREE REVOLVING SUPERSTRUCTURE, SELF-PROPELLED	0	0			
8429590000	OTHER MECHANICAL SHOVELS, EXCAVATORS AND SHOVEL LOADERS, SELF-PROPELLED	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8430100000	PILE-DRIVERS AND PILE-EXTRACTORS	0	0			
8430200000	SNOWPLOUGHS AND SNOWBLOWERS	0	0			
8430310000	COAL OR ROCK CUTTERS AND TUNNELLING MACHINERY, SELF-PROPELLED	0	0			
8430390000	COAL OR ROCK CUTTERS AND TUNNELLING MACHINERY, OTHER THAN SELF-PROPELLED	0	0			
8430410000	BORING OR SINKING MACHINERY, SELF-PROPELLED	0	0			
8430490000	BORING OR SINKING MACHINERY, OTHER THAN SELF-PROPELLED	0	0			
8430500000	OTHER MOVING, GRADING, LEVELLING, SCRAPING, EXCAVATING, TEMPING, COMPACTING, EXTRACTING OR BORING MACHINERY, FOR EARTH, MINERALS OR ORES, SELF-PROPELLED	0	0			
8430611000	ROAD ROLLERS, NOT SELF-PROPELLED	0	0			
8430619000	MACHINERY FOR TAMPING AND COMPACTING, NOT SELF-PROPELLED	0	0			
8430691000	SCRAPERS, WITHOUT PROPULSION	0	0			
8430699000	OTHER MACHINES AND APPARATUS, NOT SELF-PROPELLED	0	0			
8431101000	PARTS FOR PULLEY TACKLE, WINCHES AND CAPSTANS	0	0			
8431109000	OTHER PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADINGS 84.25	0	0			
8431200000	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADING 84.27	0	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8431310000	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH LIFTS, GOODS LIFTS OR ESCALATORS	0	0			
8431390000	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADING 84.28, OTHER THAN FOR LIFTS, GOODS LIFTS OR ESCALATORS	0	0			
8431410000	BUCKETS, SHOVELS, GRABS AND GRIPS	0	0			
8431420000	BULLDOZER AND ANGLED OZER BLADES	0	0			
8431431000	ROCKERS	0	0			
8431439000	OTHER PARTS FOR BORING OR SINKING MACHINERY OF SUBHEADINGS 8430.41 AND 8430.49	0	0			
8431490000	OTHER PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADINGS 84.26, 84.29 OR 84.30	0	0			
8432100000	PLOUGHS	0	0			
8432210000	DISC HARROWS	0	0			
8432291000	OTHER HARROWS, SCARIFIERS AND WEEDERS	0	0			
8432292000	CULTIVATORS AND HOES	0	0			
8432300000	SEEDERS, PLANTERS AND TRANSPLANTERS	0	0			
8432400000	MANURE SPREADERS AND FERTILIZER DISTRIBUTORS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8432800000	OTHER AGRICULTURAL, HORTICULTURAL OR FORESTRY MACHINERY FOR SOIL PREPARATION OR CULTIVATION LAWN OR SPORTS GROUND ROLLERS	0	0			
8432901000	SHOES AND DISCS	0	0			
8432909000	OTHER PART FOR AGRICULTURAL, HORTICULTURAL OR FORESTRY MACHINERY FOR SOIL PREPARATION	0	0			
8433111000	MOWERS, POWERED, WITH THE CUTTING DEVICE ROTATING IN A HORIZONTAL PLANE, SELF-PROPELLED	0	0			
8433119000	MOWERS, POWERED, WITH THE CUTTING DEVICE ROTATING IN A HORIZONTAL PLANE, OTHER THAN SELF-PROPELLED	0	0			
8433191000	OTHER MOWERS, SELF-PROPELLED	17	0			
8433199000	OTHER MOWERS, OTHER THAN SELF-PROPELLED	17	0			
8433200000	MOWERS, INCLUDING CUTTER BARS FOR TRACTOR MOUNTING	0	0			
8433300000	OTHER HAYMAKING MACHINERY	0	0			
8433400000	STRAW OR FODDER BALERS, INCLUDING PICK-UP BALERS	0	0			
8433510000	COMBINE HARVESTER-THRESHERS	0	0			
8433520000	OTHER THRESHING MACHINERY	0	0			
8433530000	ROOT OR TUBER HARVESTING MACHINES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8433591000	OTHER HARVESTING MACHINERY	0	0			
8433592000	MAIZE SHELLERS	0	0			
8433599000	OTHER PICKING MACHINERY	0	0			
8433601000	MACHINES FOR CLEANING, SORTING OR GRADING EGGS	0	0			
8433609000	OTHER MACHINES FOR CLEANING, SORTING OR GRADING FRUIT OR OTHER AGRICULTURAL PRODUCE	0	0			
8433901000	PARTS FOR LAWN MOWERS	9	5			
8433909000	OTHER PARTS FOR HARVESTING, THRESHING OR FOR THE CLEANING, SORTING OR GRADING OF AGRICULTURAL PRODUCE, OTHER THAN OF HEADING 84.37	0	0			
8434100000	MILKING MACHINES	0	0			
8434200000	DAIRY MACHINERY	0	0			
8434901000	PARTS OF MILKING MACHINES	0	0			
8434909000	OTHER PARTS FOR DAIRY MACHINERY	0	0			
8435100000	PRESSES, CRUSHERS AND SIMILAR MACHINERY USED IN THE MANUFACTURE OF WINE, CIDER, FRUIT JUICES OR SIMILAR BEVERAGES	0	0			
8435900000	PARTS FOR THE MACHINES OF HEADING 84.35	0	0			
8436100000	MACHINERY FOR PREPARING ANIMAL FEEDINGSTUFFS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8436210000	POULTRY INCUBATORS AND BROODERS	0	0			
8436291000	AUTOMATIC FEEDING AND DRINKING TROUGHS	0	0			
8436292000	AUTOMATIC REARING AND LAYING BATTERIES	0	0			
8436299000	OTHER POULTRY-KEEPING MACHINERY	0	0			
8436801000	FERTILIZER CRUSHING AND MIXING MILLS	0	0			
8436809000	OTHER AGRICULTURAL, HORTICULTURAL, FORESTRY OR BEE-KEEPING MACHINERY, INCLUDING GERMINATION PLANT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	0	0			
8436910000	PARTS FOR POULTRY-KEEPING MACHINERY	0	0			
8436990000	PARTS FOR OTHER AGRICULTURAL, HORTICULTURAL, FORESTRY OR BEE-KEEPING MACHINERY, INCLUDING GERMINATION PLANT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	0	0			
8437101100	MACHINES FOR GRADING COFFEE, BY COLOUR	0	0			
8437101900	OTHER COFFEE GRADING MACHINES;	0	0			
8437109000	OTHER MACHINES FOR CLEANING, SORTING OR GRADING SEED, GRAIN OR DRIED LEGUMINOUS VEGETABLES, OTHER THAN COFFEE GRADERS	0	0			
8437801100	OTHER MACHINERY FOR GRAIN MILLING	0	0			
8437801900	OTHER MACHINERY FOR MILLING	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8437809100	OTHER MACHINERY FOR WORKING RICE	0	0			
8437809200	MACHINERY FOR GRADING AND SEPARATING FLOURS AND OTHER PRODUCTS OF THE MILLING INDUSTRY	0	0			
8437809300	MACHINERY FOR POLISHING GRAIN	0	0			
8437809900	OTHER MACHINERY USED IN THE MILLING INDUSTRY OR FOR THE WORKING OF CEREALS OR DRIED LEGUMINOUS VEGETABLES, OTHER THAN FARM-TYPE MACHINERY	0	0			
8437900000	PARTS FOR MACHINERY OF HEADING 84.37	0	0			
8438101000	MACHINERY FOR THE PREPARATION OF BAKERS' WARES	0	0			
8438102000	INDUSTRIAL MACHINERY FOR THE MANUFACTURE OR PREPARATION OF MACARONI, SPAGHETTI OR SIMILAR PRODUCTS	0	0			
8438201000	MACHINERY FOR THE MANUFACTURE OF CONFECTIONERY	0	0			
8438202000	MACHINERY FOR THE MANUFACTURE OF COCOA OR CHOCOLATE	0	0			
8438300000	MACHINERY FOR SUGAR MANUFACTURE	0	0			
8438400000	BREWERY MACHINERY	0	0			
8438501000	MACHINERY FOR AUTOMATICALLY PROCESSING POULTRY	0	0			
8438509000	OTHER MACHINERY FOR THE PREPARATION OF MEAT	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8438600000	MACHINERY FOR THE PREPARATION OF FRUITS, NUTS OR VEGETABLES AND/OR DRIED LEGUMINOUS VEGETABLES	0	0			
8438801000	MACHINERY FOR PARCHING AND EXTRACTING COFFEE	0	0			
8438802000	MACHINES FOR PREPARING FISH, CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES	0	0			
8438809000	OTHER MACHINERY, NOT ELSEWHERE SPECIFIED OR INCLUDED, FOR THE INDUSTRIAL PREPARATION OR MANUFACTURE OF FOOD OR DRINK	0	0			
8438900000	PARTS FOR MACHINERY OF HEADING 84.38	0	0			
8439100000	MACHINERY FOR MAKING PULP OF FIBROUS CELLULOSIC MATERIAL	0	0			
8439200000	MACHINERY FOR MAKING PAPER OR PAPERBOARD	0	0			
8439300000	MACHINERY FOR FINISHING PAPER OR PAPERBOARD	0	0			
8439910000	PARTS OF MACHINERY FOR MAKING PULP OF FIBROUS CELLULOSIC MATERIAL	0	0			
8439990000	PARTS OF MACHINERY FOR MAKING AND FINISHING PAPER OR PAPERBOARD	0	0			
8440100000	BOOK-BINDING MACHINERY, INCLUDING BOOK-SEWING MACHINES	0	0			
8440900000	PARTS FOR BOOK-BINDING MACHINERY, INCLUDING BOOK-SEWING MACHINES	0	0			
8441100000	CUTTING MACHINES OF ANY KIND, FOR THE PAPER INDUSTRY	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8441200000	MACHINES FOR MAKING BAGS, SACKS OR ENVELOPES, FOR THE PAPER INDUSTRY	0	0			
8441300000	MACHINES FOR MAKING CARTONS, BOXES, CASES, TUBES, DRUMS OR SIMILAR CONTAINERS, OTHER THAN BY MOULDING, FOR THE PAPER INDUSTRY	0	0			
8441400000	MACHINES FOR MOULDING ARTICLES IN PAPER PULP, PAPER OR PAPERBOARD, FOR THE PAPER INDUSTRY	0	0			
8441800000	OTHER MACHINES FOR WORKING PAPER PULP, PAPER OR PAPERBOARD, FOR THE PAPER INDUSTRY	0	0			
8441900000	PARTS FOR MACHINERY OF HEADING 84.41, FOR THE PAPER INDUSTRY	0	0			
8442301000	PHOTOTYPESETTING AND COMPOSING MACHINES	0	0			
8442302000	MACHINERY, APPARATUS AND EQUIPMENT FOR TYPE-SETTING OR COMPOSING BY OTHER PROCESSES, WITH OR WITHOUT FOUNDING DEVICE	0	0			
8442309000	MACHINERY, APPARATUS AND EQUIPMENT FOR PREPARING OR MAKING , PLATES, CYLINDERS OR OTHER PRINTING COMPONENTS	0	0			
8442400000	PARTS OF APPARATUS OF SUBHEADINGS 8442.10, 8442.20 AND 8442.30	0	0			
8442501000	PRINTING TYPE	0	0			
8442509000	PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS; PLATES, CYLINDERS AND LITHOGRAPHIC STONES, PREPARED FOR PRINTING PURPOSES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8443110000	OFFSET PRINTING MACHINERY, REEL FED	0	0			
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	0	0			
8443130000	OTHER MACHINERY FOR OFFSET PRINTING	0	0			
8443140000	LETTERPRESS PRINTING MACHINERY, REEL FED, EXCLUDING FLEXOGRAPHIC PRINTING	0	0			
8443150000	LETTERPRESS PRINTING MACHINERY, OTHER THAN REEL FED, EXCLUDING FLEXOGRAPHIC PRINTING	0	0			
8443160000	FLEXOGRAPHIC PRINTING MACHINERY	0	0			
8443170000	GRAVURE PRINTING MACHINERY	0	0			
8443191000	IMPRINTING MACHINERY	0	0			
8443199000	OTHER PRINTING MACHINERY USED FOR PRINTING BY MEANS OF PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS OF HEADING 84.42;	0	0			
8443310000	MACHINES WHICH PERFORM TWO OR MORE OF THE FOLLOWING FUNCTIONS: PRINTING, COPYING OR FACSIMILE TRANSMISSION, CAPABLE OF CONNECTING TO AN AUTOMATIC DATA PROCESSING MACHINE OR TO A NETWORK	0	0			
8443320000	OTHER PRINTING, COPYING OR FACSIMILE MACHINERY, CAPABLE OF CONNECTING TO AN AUTOMATIC DATA PROCESSING MACHINE OR TO A NETWORK	0	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8443391000	INK-JET PRINTING MACHINES	0	0			
8443392000	FACSIMILE MACHINES	0	0			
8443399000	OTHER PRINTERS, COPYING MACHINES AND FACSIMILE MACHINES, WHETHER OR NOT COMBINED	0	0			
8443910000	PARTS AND ACCESSORIES OF PRINTING MACHINERY USED FOR PRINTING BY PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS OF HEADING 84.42	0	0			
8443990000	OTHER PARTS AND ACCESSORIES OF PRINTING MACHINERY USED FOR PRINTING BY PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS OF HEADING 84.42; OF OTHER PRINTERS, COPYING MACHINES AND FACSIMILE MACHINES, WHETHER OR NOT COMBINED	0	0			
8444000000	MACHINES FOR EXTRUDING, DRAWING, TEXTURING OR CUTTING MAN-MADE TEXTILE MATERIALS.	0	0			
8445110000	CARDING MACHINES FOR PREPARING TEXTILE MATERIALS	0	0			
8445120000	COMBING MACHINES FOR PREPARING TEXTILE MATERIALS	0	0			
8445130000	DRAWING OR ROVING MACHINES FOR PREPARING TEXTILE MATERIALS	0	0			
8445191000	COTTON GINS	0	0			
8445199000	OTHER MACHINES FOR PREPARING TEXTILE MATERIALS	0	0			
8445200000	TEXTILE SPINNING MACHINES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8445300000	TEXTILE DOUBLING OR TWISTING MACHINES	0	0			
8445400000	TEXTILE WINDING (INCLUDING WEFT-WINDING) OR REELING MACHINES	0	0			
8445900000	MACHINES FOR PRODUCING TEXTILE YARNS AND MACHINES FOR PREPARING TEXTILE YARNS FOR USE ON MACHINES OF HEADING 84.46 OR 84.47.	0	0			
8446100000	LOOMS FOR WEAVING FABRICS OF A WIDTH NOT EXCEEDING 30 CM	0	0			
8446210000	POWER LOOMS FOR WEAVING FABRICS OF A WIDTH EXCEEDING 30 CM, SHUTTLE TYPE	0	0			
8446290000	OTHER SHUTTLE-TYPE LOOMS FOR WEAVING FABRICS OF A WIDTH EXCEEDING 30 CM, OTHER THAN POWER LOOMS	0	0			
8446300000	LOOMS FOR WEAVING FABRICS OF A WIDTH EXCEEDING 30 CM, SHUTTLELESS TYPE	0	0			
8447110000	CIRCULAR KNITTING MACHINES, WITH CYLINDER DIAMETER NOT EXCEEDING 165 MM	0	0			

<sup>1</sup> SEA: Agricultural Safeguard foreseen in Article 29 of this Agreement.

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8447120000	CIRCULAR KNITTING MACHINES, WITH CYLINDER DIAMETER EXCEEDING 165 MM	0	0			
8447201000	FLAT KNITTING MACHINES, FOR DOMESTIC USE	17	0			
8447202000	FLAT KNITTING MACHINES, OTHER THAN FOR DOMESTIC USE	0	0			
8447203000	STITCH-BONDING MACHINES	0	0			
8447900000	MACHINES FOR MAKING GIMPED YARN, TULLE, LACE, EMBROIDERY, TRIMMINGS, BRAID OR NET AND MACHINES FOR TUFTING	0	0			
8448110000	DOBBIES AND JACQUARDS; CARD REDUCING, PUNCHING AND COPYING MACHINES; ASSEMBLING MACHINES FOR USE THEREWITH	0	0			
8448190000	OTHER MACHINES AND AUXILIARY MACHINERY FOR MACHINES OF HEADINGS 84.44, 84.45, 84.46 OR 84.47	0	0			
8448200000	PARTS AND ACCESSORIES OF MACHINES OF HEADING 84.44 OR OF THEIR AUXILIARY MACHINERY	0	0			
8448310000	CARD CLOTHING FOR MACHINES OF HEADING 84.45	0	0			
8448321000	PARTS AND ACCESSORIES OF COTTON GINS	0	0			
8448329000	OTHER PARTS AND ACCESSORIES OF MACHINES FOR PREPARING TEXTILES, OTHER THAN CARD CLOTHING	0	0			
8448330000	SPINDLES, SPINDLE FLYERS, SPINNING RINGS AND RING TRAVELLERS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8448390000	OTHER PARTS AND ACCESSORIES OF HEADING 84.45 OR THEIR AUXILIARY MACHINERY	0	0			
8448420000	REEDS FOR LOOMS, HEALDS AND HEALD-FRAMES	0	0			
8448490000	OTHER PARTS AND ACCESSORIES OF LOOMS OR OF THEIR AUXILIARY MACHINERY	0	0			
8448510000	SINKERS, NEEDLES AND OTHER ARTICLES USED IN FORMING STITCHES	0	0			
8448590000	PARTS AND ACCESSORIES OF MACHINES OF HEADING 84.47 OR OF THEIR AUXILIARY MACHINERY, OTHER THAN SINKERS, NEEDLES AND OTHER ARTICLES USED IN FORMING STITCHES	0	0			
8449001000	MACHINERY; BLOCKS FOR MAKING HATS	0	0			
8449009000	PARTS OF MACHINERY OF HEADING 84.49	0	0			
8450110000	FULLY AUTOMATIC WASHING MACHINES, EACH OF A DRY LINEN CAPACITY NOT EXCEEDING 10 KG	17	5			
8450120000	OTHER WASHING MACHINES, EACH OF A DRY LINEN CAPACITY NOT EXCEEDING 10 KG, WITH BUILT-IN CENTRIFUGAL DRIER	17	10			
8450190000	OTHER WASHING MACHINES, EACH OF A DRY LINEN CAPACITY NOT EXCEEDING 10 KG	17	10			
8450200000	WASHING MACHINES, EACH OF A DRY LINEN CAPACITY EXCEEDING 10 KG	0	0			
8450900000	PARTS OF WASHING MACHINES	0	0			
8451100000	DRY-CLEANING MACHINES	0	0			
8451210000	DRYING MACHINES, EACH OF A DRY LINEN CAPACITY NOT EXCEEDING 10 KG	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8451290000	OTHER DRYING MACHINES, EXCLUDING MACHINES OF A DRY LINEN CAPACITY EXCEEDING 10 KG	0	0			
8451300000	IRONING MACHINES AND PRESSES (INCLUDING FUSING PRESSES)	0	0			
8451401000	WASHING MACHINES FOR TEXTILE YARNS, FABRICS OR MADE-UP TEXTILE ARTICLES	0	0			
8451409000	BLEACHING OR DYEING MACHINES, FOR TEXTILE YARNS, FABRICS OR MADE-UP TEXTILE ARTICLES	0	0			
8451500000	MACHINES FOR REELING, UNREELING, FOLDING, CUTTING OR PINKING TEXTILE FABRICS, FOR TEXTILE YARNS, FABRICS OR MADE-UP TEXTILE ARTICLES	0	0			
8451800000	OTHER MACHINERY (OTHER THAN MACHINES OF HEADING 84.59) FOR CLEANING, WRINGING, DRESSING, FINISHING, COATING OR IMPREGNATING TEXTILE YARNS, FABRICS OR MADE-UP TEXTILE ARTICLES AND FOR APPLYING PASTE TO THE BASE FABRIC OR OTHER SUPPORT USED IN THE MANUFACTURE OF FLOOR COVERINGS SUCH AS LINOLEUM	0	0			
8451900000	PARTS OF MACHINERY OF HEADING 84.51	0	0			
8452101000	MACHINE HEADS OF DOMESTIC SEWING MACHINES	17	5			
8452102000	DOMESTIC SEWING MACHINES	17	10			
8452210000	AUTOMATIC SEWING UNITS	0	0			
8452290000	OTHER SEWING MACHINES	0	0			
8452300000	SEWING MACHINE NEEDLES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8452400000	FURNITURE, BASES AND COVERS FOR SEWING MACHINES AND PARTS THEREOF	0	0			
8452900000	OTHER PARTS OF SEWING MACHINES	0	0			
8453100000	MACHINERY FOR PREPARING, TANNING OR WORKING HIDES, SKINS OR LEATHER	0	0			
8453200000	MACHINERY FOR MAKING OR REPAIRING FOOTWEAR	0	0			
8453800000	MACHINERY FOR MAKING OR REPAIRING OTHER ARTICLES OF HIDES, SKINS OR LEATHER, OTHER THAN SEWING MACHINES	0	0			
8453900000	PARTS OF MACHINERY OF HEADING 84.53	0	0			
8454100000	CONVERTERS, OF A KIND USED IN METALLURGY OR IN METAL FOUNDRIES	0	0			
8454200000	INGOT MOULDS AND LADLES, OF A KIND USED IN METALLURGY OR IN METAL FOUNDRIES	0	0			
8454300000	CASTING MACHINES, OF A KIND USED IN METALLURGY OR IN METAL FOUNDRIES	0	0			
8454900000	PARTS OF MACHINERY OF HEADING 84.54	0	0			
8455100000	TUBE MILLS FOR METAL	0	0			
8455210000	HOT OR COMBINATION HOT AND COLD METAL-ROLLING MILLS	0	0			
8455220000	COLD METAL-ROLLING MILLS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8455300000	ROLLS FOR METAL-ROLLING MILLS	0	0			
8455900000	OTHER PARTS OF METAL-ROLLING MILLS	0	0			
8456100000	MACHINE-TOOLS OPERATED BY LASER OR OTHER LIGHT OR PHOTON BEAM PROCESSES	0	0			
8456200000	MACHINE-TOOLS OPERATED BY ULTRASONIC PROCESSES	0	0			
8456300000	MACHINE-TOOLS OPERATED BY ELECTRO-DISCHARGE PROCESSES	0	0			
8456900000	OTHER MACHINE-TOOLS FOR REMOVING MATERIAL OPERATED BY ELECTRO-CHEMICAL, ELECTRON BEAM, IONIC BEAM OR PLASMA ARC PROCESSES	0	0			
8457100000	MACHINING CENTRES, FOR WORKING METAL	0	0			
8457200000	SINGLE-STATION MACHINES, FOR WORKING METAL	0	0			
8457300000	MULTI-STATION MACHINES, FOR WORKING METAL	0	0			
8458110000	HORIZONTAL, UNIVERSAL PARALLEL, NUMERICALLY CONTROLLED LATHES	0	0			
8458112000	HORIZONTAL, TURRET, NUMERICALLY CONTROLLED LATHES	0	0			
8458119000	OTHER HORIZONTAL, NUMERICALLY CONTROLLED LATHES	0	0			
8458191000	OTHER HORIZONTAL, UNIVERSAL PARALLEL LATHES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8458192000	OTHER HORIZONTAL, TURRET LATHES	0	0			
8458193000	OTHER HORIZONTAL, AUTOMATIC LATHES	0	0			
8458199000	OTHER HORIZONTAL LATHES	0	0			
8458910000	OTHER NUMERICALLY CONTROLLED LATHES, EXCLUDING HORIZONTAL LATHES, FOR REMOVING METAL	0	0			
8458990000	OTHER LATHES, EXCLUDING NUMERICALLY CONTROLLED HORIZONTAL LATHES, FOR REMOVING METAL	0	0			
8459101000	WAY-TYPE UNIT HEAD MACHINES FOR DRILLING METAL	0	0			
8459102000	WAY-TYPE UNIT HEAD MACHINES FOR BORING METAL	0	0			
8459103000	WAY-TYPE UNIT HEAD MACHINES FOR MILLING METAL	0	0			
8459104000	WAY-TYPE UNIT HEAD MACHINES FOR THREADING OR TAPPING METAL	0	0			
8459210000	OTHER DRILLING MACHINES, NUMERICALLY CONTROLLED	0	0			
8459290000	DRILLING MACHINES, NOT NUMERICALLY CONTROLLED	0	0			
8459310000	OTHER BORING/MILLING MACHINES FOR METAL, NUMERICALLY CONTROLLED	0	0			
8459390000	OTHER BORING/MILLING MACHINES FOR METAL, NOT NUMERICALLY CONTROLLED	0	0			
8459400000	OTHER BORING MACHINES FOR METAL	0	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8459510000	MILLING MACHINES FOR METAL, KNEE-TYPE, NUMERICALLY CONTROLLED	0	0			
8459590000	MILLING MACHINES FOR METAL, KNEE-TYPE, NOT NUMERICALLY CONTROLLED	0	0			
8459610000	OTHER MILLING MACHINES FOR METAL, NUMERICALLY CONTROLLED	0	0			
8459690000	OTHER MILLING MACHINES FOR METAL, NOT NUMERICALLY CONTROLLED	0	0			
8459700000	OTHER THREADING MACHINES FOR METALS	0	0			
8460110000	FLAT-SURFACE GRINDING MACHINES, IN WHICH THE POSITIONING IN ANY ONE AXIS CAN BE SET UP TO AN ACCURACY OF AT LEAST 0.01 MM, FOR METAL, SINTERED METAL CARBIDES OR CERMETS, NUMERICALLY CONTROLLED	0	0			
8460190000	FLAT-SURFACE GRINDING MACHINES, IN WHICH THE POSITIONING IN ANY ONE AXIS CAN BE SET UP TO AN ACCURACY OF AT LEAST 0.01 MM, FOR METAL, SINTERED METAL CARBIDES OR CERMETS, NOT NUMERICALLY CONTROLLED	0	0			
8460210000	OTHER FLAT-SURFACE GRINDING MACHINES, IN WHICH THE POSITIONING IN ANY ONE AXIS CAN BE SET UP TO AN ACCURACY OF AT LEAST 0.01 MM, FOR METAL, SINTERED METAL CARBIDES OR CERMETS, NUMERICALLY CONTROLLED	0	0			
8460290000	OTHER FLAT-SURFACE GRINDING MACHINES, IN WHICH THE POSITIONING IN ANY ONE AXIS CAN BE SET UP TO AN ACCURACY OF AT LEAST 0.01 MM, FOR METAL, SINTERED METAL CARBIDES OR CERMETS, NOT NUMERICALLY CONTROLLED	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8460310000	SHARPENING MACHINES, FOR METAL, SINTERED METAL CARBIDES OR CERMETS, NUMERICALLY CONTROLLED	0	0			
8460390000	SHARPENING MACHINES, FOR METAL OR CERMETS, NOT NUMERICALLY CONTROLLED	0	0			
8460400000	HONING OR LAPPING MACHINES, FOR METAL, SINTERED METAL CARBIDES OR CERMETS	0	0			
8460901000	GRINDING MACHINES, FOR METAL, SINTERED METAL CARBIDES OR CERMETS	0	0			
8460909000	OTHER MACHINES FOR DEBURRING, SHARPENING, GRINDING, POLISHING OR OTHERWISE FINISHING METAL, SINTERED METAL CARBIDES OR CERMETS	0	0			
8461200000	SHAPING OR SLOTTING MACHINES	0	0			
8461300000	BROACHING MACHINES, FOR METAL, SINTERED METAL CARBIDES OR CERMETS	0	0			
8461400000	GEAR-CUTTING OR GEAR-FINISHING MACHINES FOR METAL, SINTERED METAL CARBIDES OR CERMETS	0	0			
8461500000	SAWING OR CUTTING-OFF MACHINES, FOR METAL, SINTERED METAL CARBIDES OR CERMETS	0	0			
8461901000	PLANING MACHINES	0	0			
8461909000	OTHER MACHINE-TOOLS FOR REMOVING METAL OR CERMETS, NOT ELSEWHERE SPECIFIED OR INCLUDED	0	0			
8462101000	POWER HAMMERS AND HAMMERING MACHINES, FOR WORKING METAL	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8462102100	PRESSES FOR FORGING OR STAMPING METAL	0	0			
8462102900	OTHER METAL STAMPING OR FORGING MACHINES, EXCLUDING PRESSES	0	0			
8462210000	ROLLING, BENDING, FOLDING, STRAIGHTENING OR FLATTENING MACHINES (INCLUDING PRESSES), NUMERICALLY CONTROLLED	0	0			
8462291000	PRESSES FOR ROLLING, BENDING, FOLDING, STRAIGHTENING OR FLATTENING	0	0			
8462299000	OTHER ROLLING, BENDING, FOLDING, STRAIGHTENING OR FLATTENING MACHINES	0	0			
8462310000	SHEARING MACHINES (INCLUDING PRESSES), OTHER THAN COMBINED PUNCHING AND SHEARING MACHINES, NUMERICALLY CONTROLLED	0	0			
8462391000	HYDRAULIC PRESSES FOR SHEARING METAL, OTHER THAN NUMERICALLY CONTROLLED OR COMBINED PUNCHING AND SHEARING MACHINES	0	0			
8462399000	OTHER METAL-SHEARING MACHINES, OTHER THAN NUMERICALLY CONTROLLED OR COMBINED PUNCHING AND SHEARING MACHINES	0	0			
8462410000	PUNCHING OR NOTCHING MACHINES (INCLUDING PRESSES), INCLUDING COMBINED PUNCHING AND NOTCHING MACHINES, NUMERICALLY CONTROLLED	0	0			
8462491000	OTHER HYDRAULIC PRESSES FOR PUNCHING OR NOTCHING METAL OR METAL CARBIDES, NOT NUMERICALLY CONTROLLED	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8462499000	OTHER PUNCHING OR NOTCHING MACHINES, INCLUDING COMBINED PUNCHING AND NOTCHING MACHINES, NOT NUMERICALLY CONTROLLED	0	0			
8462910000	OTHER HYDRAULIC PRESSES FOR WORKING METAL OR METAL CARBIDES, NOT ELSEWHERE SPECIFIED OR INCLUDED	0	0			
8462990000	OTHER PRESSES, EXCLUDING HYDRAULIC PRESSES, FOR WORKING METAL OR METAL CARBIDES, NOT ELSEWHERE SPECIFIED OR INCLUDED	0	0			
8463101000	DRAW-BENCHES FOR FOR METAL, SINTERED METAL CARBIDES OR CERMETS	0	0			
8463109000	OTHER DRAW-BENCHES FOR BARS, TUBES, PROFILES, WIRE OR SIMILAR ITEMS OF METAL, SINTERED METAL CARBIDES OR CERMETS	0	0			
8463200000	THREAD-ROLLING MACHINES, FOR WORKING METAL, SINTERED METAL CARBIDES OR CERMETS	0	0			
8463300000	MACHINES FOR WORKING WIRE OF METAL, SINTERED METAL CARBIDES OR CERMETS	0	0			
8463901000	RIVETING MACHINES, FOR WORKING METAL, SINTERED METAL CARBIDES OR CERMETS	0	0			
8463909000	OTHER MACHINE-TOOLS FOR WORKING METAL, SINTERED METAL CARBIDES OR CERMETS, WITHOUT REMOVING MATERIAL	0	0			
8464100000	SAWS FOR WORKING STONE, CERAMICS, CONCRETE, ASBESTOS-CEMENT OR SIMILAR MINERAL MATERIALS, OR FOR COLD-WORKING GLASS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8464200000	MACHINE-TOOLS FOR GRINDING OR POLISHING STONE, CERAMICS, CONCRETE, ASBESTOS-CEMENT OR SIMILAR MINERAL MATERIALS, OR GLASS	0	0			
8464900000	OTHER MACHINE-TOOLS FOR WORKING STONE, CERAMICS, CONCRETE, ASBESTOS-CEMENT OR SIMILAR MINERAL MATERIALS, OR FOR COLD-WORKING GLASS	0	0			
8465100000	MACHINE-TOOLS WHICH CARRY OUT DIFFERENT TYPES OF MACHINING OPERATIONS WITHOUT TOOL CHANGE BETWEEN SUCH OPERATIONS, FOR WORKING WOOD, CORK, BONE, HARD RUBBER, PLASTIC OR SIMILAR HARD MATERIALS	0	0			
8465911000	SAWING MACHINES, NUMERICALLY CONTROLLED	0	0			
8465919100	CIRCULAR SAWING MACHINES	0	0			
8465919200	BAND SAWING MACHINES	0	0			
8465919900	OTHER SAWING MACHINES, EXCLUDING NUMERICALLY CONTROLLED, CIRCULAR AND BAND SAWING MACHINES	0	0			
8465921000	PLANING MACHINES; MILLING OR MOULDING MACHINES, NUMERICALLY CONTROLLED	0	0			
8465929000	OTHER PLANING MACHINES; MILLING OR MOULDING MACHINES, NOT NUMERICALLY CONTROLLED	0	0			
8465931000	GRINDING, SANDING OR POLISHING MACHINES, NUMERICALLY CONTROLLED	0	0			
8465939000	OTHER GRINDING, SANDING OR POLISHING MACHINES, NOT NUMERICALLY CONTROLLED	0	0			
8465941000	BENDING OR ASSEMBLING MACHINES, NUMERICALLY CONTROLLED	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8465949000	OTHER BENDING OR ASSEMBLING MACHINES	0	0			
8465951000	DRILLING OR MORTISING MACHINES, NUMERICALLY CONTROLLED	0	0			
8465959000	OTHER DRILLING OR MORTISING MACHINES, NOT NUMERICALLY CONTROLLED	0	0			
8465960000	SPLITTING, SLICING OR PARING MACHINES FOR WOOD CORK, BONE, HARD RUBBER, PLASTIC OR SIMILAR HARD MATERIALS	0	0			
8465991000	MACHINE-TOOLS FOR WORKING WOOD, CORK, BONE, HARD RUBBER, RIGID PLASTIC OR SIMILAR HARD MATERIALS, NUMERICALLY CONTROLLED	0	0			
8465999000	OTHER MACHINE-TOOLS FOR WORKING WOOD, CORK, BONE, HARD RUBBER, RIGID PLASTIC OR SIMILAR HARD MATERIALS	0	0			
8466100000	TOOLHOLDERS AND SELF-OPENING DIEHEADS, FOR MACHINE-TOOLS	0	0			
8466200000	WORK HOLDERS, FOR MACHINE-TOOLS	0	0			
8466300000	DIVIDING HEADS AND OTHER SPECIAL ATTACHMENTS FOR MACHINE-TOOLS	0	0			
8466910000	PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINE-TOOLS OF HEADING 84.64	0	0			
8466920000	PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADING 84.65	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8466930000	PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADINGS 84.56 TO 84.61	0	0			
8466940000	PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADINGS 84.62 AND 84.63	0	0			
8467111000	DRILLING MACHINES, BORING MACHINES AND SIMILAR MACHINES, PNEUMATIC, ROTARY (INCLUDING PERCUSSION), FOR WORKING IN THE HAND	0	0			
8467112000	ROTARY PNEUMATIC TOOLS, FOR INSERTING AND EXTRACTING SCREWS, BOLTS AND NUTS, FOR WORKING IN THE HAND	0	0			
8467119000	OTHER ROTARY PNEUMATIC MACHINES (INCLUDING PERCUSSION), FOR WORKING IN THE HAND	0	0			
8467191000	PNEUMATIC TAMPING MACHINES AND ROADROLLERS, FOR WORKING IN THE HAND	0	0			
8467192000	PNEUMATIC CONCRETE VIBRATORS, FOR WORKING IN THE HAND	0	0			
8467199000	OTHER PNEUMATIC MACHINES (INCLUDING PERCUSSION), FOR WORKING IN THE HAND, EXCLUDING ROTARY	0	0			
8467210000	DRILLS OF ALL KINDS, INCLUDING ROTARY PERCUSSION DRILLS, WITH BUILT-IN ELECTRIC MOTOR, FOR WORKING IN THE HAND	0	0			
8467220000	SAWS, INCLUDING CHAINSAWS, WITH BUILT-IN ELECTRIC MOTOR, FOR WORKING IN THE HAND	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8467290000	OTHER TOOLS WITH BUILT-IN ELECTRIC MOTOR, FOR WORKING IN THE HAND	0	0			
8467810000	CHAINSAWS, WITH BUILT-IN NON-ELECTRIC MOTOR, FOR WORKING IN THE HAND	0	0			
8467891000	SAWS, OTHER THAN CHAINSAWS, WITH BUILT-IN NON-ELECTRIC MOTOR, FOR WORKING IN THE HAND	0	0			
8467899000	OTHER TOOLS WITH BUILT-IN NON-ELECTRIC MOTOR, FOR WORKING IN THE HAND	0	0			
8467910000	PARTS OF CHAINSAWS, FOR WORKING IN THE HAND	0	0			
8467920000	PARTS OF PNEUMATIC TOOLS, FOR WORKING IN THE HAND	0	0			
8467990000	PARTS OF OTHER TOOLS WITH BUILT-IN NON-ELECTRIC MOTOR, FOR WORKING IN THE HAND	0	0			
8468100000	HAND-HELD BLOW PIPES	0	0			
8468201000	OTHER GAS-OPERATED MACHINERY AND APPARATUS FOR SOLDERING AND CUTTING	0	0			
8468209000	OTHER MACHINERY AND APPARATUS FOR SOLDERING AND CUTTING, NOT GAS-OPERATED	0	0			
8468800000	OTHER GAS-OPERATED MACHINERY AND APPARATUS FOR SURFACE TEMPERING	0	0			
8468900000	PARTS OF MACHINERY AND APPARATUS OF HEADING 84.68	0	0			
8469001000	ELECTRIC TYPEWRITERS	0	0			
8469009000	OTHER TYPEWRITERS, EXCLUDING PRINTERS OF HEADING 84.43; WORD-PROCESSING MACHINES	0	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8470100000	ELECTRONIC CALCULATORS, CAPABLE OF OPERATING WITHOUT AN EXTERNAL SOURCE OF ELECTRIC POWER AND POCKET-SIZE DATA RECORDING, REPRODUCING AND DISPLAYING MACHINES WITH CALCULATING FUNCTIONS	0	0			
8470210000	OTHER ELECTRONIC CALCULATORS, INCORPORATING A PRINTING DEVICE	0	0			
8470290000	OTHER ELECTRONIC CALCULATING MACHINES, OTHER THAN THOSE INCORPORATING A PRINTING DEVICE	0	0			
8470300000	OTHER CALCULATORS, NOT ELECTRONIC	0	0			
8470500000	CASH REGISTERS	0	0			
8470901000	FRANKING MACHINES	0	0			
8470902000	TICKET-ISSUING MACHINES	0	0			
8470909000	POCKET-SIZE DATA RECORDING, REPRODUCING AND DISPLAYING MACHINES, WITH CALCULATING FUNCTIONS; ACCOUNTING MACHINES AND SIMILAR MACHINES, INCORPORATING A CALCULATING DEVICE	0	0			
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	0			
8471410000	AUTOMATIC DATA-PROCESSING MACHINES, CONTAINING IN THE SAME HOUSING AT LEAST A CENTRAL PROCESSING UNIT AND AN INPUT AND OUTPUT UNIT, WHETHER OR NOT COMBINED	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8471490000	AUTOMATIC DATA-PROCESSING MACHINES, PRESENTED IN THE FORM OF SYSTEMS	0	0			
8471500000	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 AND OUTPUT UNIT	0	0			
8471602000	KEYBOARDS, X-Y COORDINATE INPUT DEVICES	0	0			
8471609000	OTHER INPUT OR OUTPUT UNITS, WHETHER OR NOT CONTAINING STORAGE UNITS IN THE SAME HOUSING	0	0			
8471700000	STORAGE UNITS	0	0			
8471800000	OTHER UNITS OF AUTOMATIC DATA PROCESSING MACHINES	0	0			
8471900000	OTHER AUTOMATIC DATA PROCESSING MACHINES OF HEADING 84.71	0	0			
8472100000	HECTOGRAPH OR STENCIL DUPLICATING MACHINES	0	0			
8472300000	MACHINES FOR SORTING OR FOLDING MAIL OR FOR INSERTING MAIL IN ENVELOPES OR WRAPPERS, MACHINES FOR OPENING, CLOSING OR SEALING MAIL AND MACHINES FOR AFFIXING OR CANCELLING POSTAGE STAMPS	0	0			
8472901000	MACHINES FOR SORTING OR COUNTING COINS OR BANK NOTES	0	0			
8472902000	AUTOMATIC BANKNOTE DISPENSERS	0	0			
8472903000	MACHINES TO AUTHENTICATE CHEQUES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8472904000	PERFORATING OR STAPLING MACHINES	0	0			
8472905000	AUTOMATIC TELLER MACHINES	0	0			
8472909000	OTHER OFFICE MACHINES AND EQUIPMENT	0	0			
8473100000	PARTS AND ACCESSORIES OF THE MACHINES OF HEADING 84.69	0	0			
8473210000	PARTS AND ACCESSORIES OF THE ELECTRONIC CALCULATING MACHINES OF SUBHEADINGS 8470.10.00, 8470.21.00 OR 8470.29.00	0	0			
8473290000	PARTS AND ACCESSORIES OF THE MACHINES OF HEADING 84.70 OTHER THAN THE ELECTRONIC CALCULATING MACHINES OF SUBHEADINGS 8470.10.00, 8470.21.00 OR 8470.29.00	0	0			
8473300000	PARTS AND ACCESSORIES OF THE MACHINES OF HEADING 84.71	0	0			
8473401000	PARTS AND ACCESSORIES OF THE DUPLICATING MACHINES OF HEADING 84.72	0	0			
8473409000	OTHER PARTS AND ACCESSORIES OF THE MACHINES OF HEADING 84.72	0	0			
8473500000	PARTS AND ACCESSORIES EQUALLY SUITABLE FOR USE WITH MACHINES OF TWO OR MORE OF THE HEADINGS 84.69 TO 84.72	0	0			
8474101000	FOUNDRY STRIPPING AND SCREENING MACHINES	0	0			
8474102000	VIBRATING SCREENS	0	0			
8474109000	OTHER MACHINERY FOR SORTING, SCREENING, SEPARATING OR WASHING, STONE OR OTHER MINERAL SUBSTANCES IN SOLID FORM	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8474201000	ROTARY CONE CRUSHERS	0	0			
8474202000	IMPACT GRINDING MACHINES	0	0			
8474203000	RING MILLS	0	0			
8474209000	OTHER MACHINERY FOR CRUSHING OR GRINDING, STONE OR OTHER SUBSTANCES IN SOLID FORM	0	0			
8474311000	CONCRETE OR MORTAR MIXERS, WITH A MAXIMUM CAPACITY OF 3 M3	0	0			
8474319000	OTHER CONCRETE OR MORTAR MIXERS, EXCLUDING THOSE WITH A MAXIMUM CAPACITY OF 3 M3	0	0			
8474320000	MACHINERY FOR MIXING MINERAL SUBSTANCES WITH BITUMEN	0	0			
8474391000	SPECIAL MACHINERY FOR THE CERAMICS INDUSTRY	0	0			
8474392000	FOUNDRY SAND MIXERS	0	0			
8474399000	OTHER MACHINERY FOR MIXING OR KNEADING EARTH, STONE OR OTHER MINERAL SUBSTANCES IN SOLID FORM	0	0			
8474801000	MACHINERY FOR AGGLOMERATING, SHAPING OR MOULDING CERAMIC PASTES	0	0			
8474802000	MACHINES FOR FORMING FOUNDRY MOULDS OF SAND	0	0			
8474803000	MACHINES FOR SHAPING PREFABRICATED CONCRETE ARTICLES	0	0			
8474809000	OTHER MACHINERY FOR AGGLOMERATING, SHAPING OR MOULDING SOLID MINERAL FUELS, PLASTER OR OTHER MINERAL SUBSTANCES IN POWDER OR PASTE FORM	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8474900000	PARTS OF MACHINERY OF HEADING 84.74	0	0			
8475100000	MACHINES FOR ASSEMBLING ELECTRIC OR ELECTRONIC LAMPS, TUBES OR VALVES OR FLASHBULBS, IN GLASS ENVELOPES	0	0			
8475210000	MACHINES FOR MAKING OPTICAL FIBRES AND PREFORMS THEREOF	0	0			
8475290000	OTHER MACHINES FOR MANUFACTURING OR HOT WORKING GLASS OR GLASSWARE	0	0			
8475900000	PARTS OF THE MACHINES OF HEADING 84.75	0	0			
8476210000	AUTOMATIC BEVERAGE-VENDING MACHINES, INCORPORATING HEATING OR REFRIGERATING DEVICES	0	0			
8476290000	OTHER AUTOMATIC BEVERAGE-VENDING MACHINES	0	0			
8476810000	OTHER AUTOMATIC GOODS-VENDING MACHINES (FOR EXAMPLE: POSTAGE STAMP, CIGARETTE OR FOOD MACHINES), INCORPORATING HEATING OR REFRIGERATING DEVICES	0	0			
8476890000	OTHER AUTOMATIC GOODS-VENDING MACHINES (FOR EXAMPLE: POSTAGE STAMP, CIGARETTE OR FOOD MACHINES), INCLUDING MONEY-CHANGING MACHINES	0	0			
8476900000	PARTS OF THE MACHINES OF HEADING 84.76	0	0			
8477100000	INJECTION-MOULDING MACHINES FOR RUBBER OR PLASTIC	0	0			
8477200000	EXTRUDERS FOR RUBBER OR PLASTIC	0	0			
8477300000	BLOW-MOULDING MACHINES FOR RUBBER OR PLASTIC	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8477400000	VACUUM-MOULDING MACHINES AND OTHER THERMOFORMING MACHINES FOR RUBBER OR PLASTIC	0	0			
8477510000	OTHER MACHINERY FOR MOULDING OR RETREADING PNEUMATIC TYRES OR FOR MOULDING OR FORMING INNER TUBES	0	0			
8477591000	HYDRAULIC PRESSES FOR COMPRESSION-MOULDING OF RUBBER OR PLASTIC	0	0			
8477599000	OTHER MACHINERY FOR MOULDING OR FORMING RUBBER OR PLASTIC	0	0			
8477800000	OTHER MACHINERY FOR MANUFACTURING RUBBER OR PLASTIC PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED	0	0			
8477900000	PARTS OF MACHINERY FOR WORKING RUBBER OR PLASTIC OR FOR MANUFACTURING PRODUCTS FROM THESE MATERIALS	0	0			
8478101000	MACHINERY FOR APPLYING FILTERS TO CIGARETTES	0	0			
8478109000	OTHER MACHINERY FOR PREPARING OR MAKING UP TOBACCO, NOT ELSEWHERE SPECIFIED OR INCLUDED	0	0			
8478900000	PARTS OF MACHINERY FOR PREPARING OR MAKING UP TOBACCO, NOT ELSEWHERE SPECIFIED OR INCLUDED	0	0			
8479100000	MACHINERY FOR CIVIL ENGINEERING, BUILDING OR THE LIKE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8479201000	MACHINERY FOR THE EXTRACTION OF ANIMAL OR FIXED VEGETABLE FATS OR OILS	0	0			
8479209000	MACHINERY FOR THE PREPARATION OF ANIMAL OR FIXED VEGETABLE FATS OR OILS	0	0			
8479300000	PRESSES FOR MAKING PARTICLEBOARD OR FIBREBOARD OF WOOD OR OTHER LIGNEOUS MATERIALS AND OTHER MACHINERY FOR TREATING WOOD OR CORK	0	0			
8479400000	ROPE OR CABLE-MAKING MACHINES	0	0			
8479500000	INDUSTRIAL ROBOTS, NOT ELSEWHERE SPECIFIED OR INCLUDED	0	0			
8479600000	EVAPORATIVE AIR COOLERS	0	0			
8479810000	MACHINERY FOR WORKING METAL, INCLUDING ELECTRIC WIRE COIL-WINDERS	0	0			
8479820000	MIXING, KNEADING, CRUSHING, GRINDING, SCREENING, SIFTING, HOMOGENISING, EMULSIFYING OR STIRRING MACHINES	0	0			
8479891000	MACHINERY FOR THE SOAP INDUSTRY	0	0			
8479892000	AIR HUMIDIFIERS AND DEHUMIDIFIERS (OTHER THAN THE MACHINES OF HEADING 84.15 OR 84.24)	0	0			
8479893000	PUMP-TYPE AUTOMATIC MACHINE GREASERS	0	0			
8479894000	MACHINERY FOR THE MAINTENANCE OF PIPELINES AND THE LIKE	0	0			
8479895000	POWERED WINDSCREEN WIPING MECHANISMS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8479898000	PRESSES	0	0			
8479899000	OTHER MACHINES AND MECHANICAL APPLIANCES HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER	0	0			
8479900000	PARTS OF MACHINERY OF HEADING 84.79	0	0			
8480100000	MOULDING BOXES FOR METAL FOUNDING	0	0			
8480200000	MOULD BASES	0	0			
8480300000	MOULDING PATTERNS	0	0			
8480410000	MOULDS FOR METAL OR METAL CARBIDES, FOR INJECTION OR COMPRESSION MOULDING	0	0			
8480490000	OTHER MOULDS FOR METAL OR METAL CARBIDES	0	0			
8480500000	MOULDS FOR GLASS	0	0			
8480600000	MOULDS FOR MINERAL MATERIALS	0	0			
8480711000	MOULDS FOR INJECTION OR COMPRESSION MOULDING OF PARTS OF SAFETY RAZORS, OF RUBBER OR PLASTIC	0	0			
8480719000	OTHER MOULDS FOR INJECTION OR COMPRESSION MOULDING OF RUBBER OR PLASTIC	0	0			
8480790000	OTHER MOULDS FOR RUBBER OR PLASTIC	0	0			
8481100010	PRESSURE-REDUCING VALVES, WITH SPECIAL FEATURES FOR IRRIGATION	0	0			
8481100090	OTHER PRESSURE-REDUCING VALVES	17	5			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8481200010	VALVES FOR OLEOHYDRAULIC OR PNEUMATIC TRANSMISSIONS, WITH SPECIAL FEATURES FOR IRRIGATION	0	0			
8481200090	OTHER VALVES FOR OLEOHYDRAULIC OR PNEUMATIC TRANSMISSIONS	0	0			
8481300010	CHECK (NON-RETURN) VALVES, WITH SPECIAL FEATURES FOR IRRIGATION	0	0			
8481300090	OTHER CHECK (NON-RETURN) VALVES	17	10			
8481400010	SAFETY OR RELIEF VALVES, WITH SPECIAL FEATURES FOR IRRIGATION	0	0			
8481400090	OTHER SAFETY OR RELIEF VALVES	0	0			
8481801000	TAPS FOR DOMESTIC USE	0	0			
8481802000	"CHRISTMAS TREE" VALVES	9	7			
8481803000	VALVES FOR TYRES	0	0			
8481804000	SPHERICAL VALVES	9	5			
8481805100	GATE VALVES OF A RATED DIAMETER NOT EXCEEDING 100 MM, FOR PRESSURES OF 13.8 MPA OR MORE	0	0			
8481805900	OTHER GATE VALVES OF A RATED DIAMETER NOT EXCEEDING 100 MM	0	0			
8481806000	OTHER GATE VALVES	0	0			
8481807000	GLOBE VALVES OF A RATED DIAMETER NOT EXCEEDING 100 MM	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8481808000	AUTOMATIC VALVES AND THEIR ELECTRICAL CONTROLS USED EXCLUSIVELY TO AUTOMATE THE OPERATION OF INSTALLATIONS, MACHINERY AND MECHANICAL APPLIANCES	0	0			
8481809100	DISPENSING VALVES	0	0			
8481809900	OTHER TAPS AND SIMILAR APPLIANCES FOR PIPES, BOILER SHELLS, TANKS, VATS OR SIMILAR CONTAINERS	0	0			
8481901000	BODIES FOR "CHRISTMAS TREE" VALVES	0	0			
8481909000	OTHER PARTS OF TAPS AND SIMILAR APPLIANCES FOR PIPES, BOILER SHELLS, TANKS, VATS OR SIMILAR CONTAINERS, INCLUDING PRESSURE-REDUCING VALVES AND THERMOSTATICALLY CONTROLLED VALVES	0	0			
8482100000	BALL BEARINGS	0	0			
8482200000	TAPERED ROLLER BEARINGS, INCLUDING CONE AND TAPERED ROLLER ASSEMBLIES	0	0			
8482300000	SPHERICAL ROLLER BEARINGS	0	0			
8482400000	NEEDLE ROLLER BEARINGS	0	0			
8482500000	CYLINDRICAL ROLLER BEARINGS	0	0			
8482800000	OTHER ROLLER BEARINGS, INCLUDING COMBINED BALL/ROLLER BEARINGS	0	0			
8482910000	BALLS, NEEDLES AND ROLLERS, OF BEARINGS	0	0			
8482990000	OTHER PARTS OF BEARINGS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8483101000	TRANSMISSION SHAFTS (INCLUDING CAMSHAFTS AND CRANKSHAFTS) AND CRANKS, FOR AIRCRAFT ENGINES	9	0			
8483109100	CRANKSHAFTS, EXCLUDING THOSE FOR AIRCRAFT ENGINES	9	0			
8483109200	CAMSHAFTS, EXCLUDING THOSE FOR AIRCRAFT ENGINES	9	0			
8483109300	FLEXIBLE SHAFTS, EXCLUDING THOSE FOR AIRCRAFT ENGINES	9	0			
8483109900	OTHER TRANSMISSION SHAFTS AND CRANKS, EXCLUDING THOSE FOR AIRCRAFT ENGINES	0	0			
8483200000	BEARING HOUSINGS, INCORPORATING BALL OR ROLLER BEARINGS	0	0			
8483301000	BEARING HOUSINGS, NOT INCORPORATING BALL OR ROLLER BEARINGS, AND BEARINGS, FOR AIRCRAFT ENGINES	9	0			
8483309000	OTHER BEARING HOUSINGS, NOT INCORPORATING BALL OR ROLLER BEARINGS, AND BEARINGS	0	0			
8483403000	GEARS AND GEARING, OTHER THAN SIMPLE TOOTHED WHEELS AND OTHER TRANSMISSION ELEMENTS; BALL OR ROLLER SCREWS, FOR AIRCRAFT ENGINES	9	0			
8483409100	GEAR BOXES AND OTHER SPEED CHANGERS, INCLUDING TORQUE CONVERTERS, OTHER THAN THOSE FOR AIRCRAFT ENGINES	0	0			
8483409200	GEARS AND GEARING, OTHER THAN SIMPLE TOOTHED WHEELS; OTHER THAN THOSE FOR AIRCRAFT ENGINES	9	10			
8483409900	OTHER TRANSMISSION ELEMENTS BALL OR ROLLER SCREWS; OTHER THAN THOSE FOR AIRCRAFT ENGINES	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8483500000	FLYWHEELS AND PULLEYS, INCLUDING PULLEY BLOCKS	9	10			
8483601000	CLUTCHES	0	0			
8483609000	SHAFT COUPLINGS, INCLUDING UNIVERSAL JOINTS	0	0			
8483904000	TOOTHED WHEELS AND OTHER TRANSMISSION ELEMENTS PRESENTED SEPARATELY	9	5			
8483909000	OTHER PARTS OF THE DRIVING ELEMENTS OF HEADING 84.83	9	5			
8484100000	GASKETS OF COMPOSITE MATERIALS	9	10			
8484200000	MECHANICAL SEALS	9	10			
8484900000	SETS OR ASSORTMENTS OF GASKETS, DISSIMILAR IN COMPOSITION, PUT UP IN POUCHES, ENVELOPES OR SIMILAR PACKINGS	9	10			
8486100000	MACHINES AND APPARATUS FOR THE MANUFACTURE OF SEMICONDUCTOR BOULES OR WAFERS	0	0			
8486200000	MACHINES AND APPARATUS FOR THE MANUFACTURE OF SEMICONDUCTOR DEVICES OR ELECTRONIC INTEGRATED CIRCUITS	0	0			
8486300000	MACHINES AND APPARATUS FOR THE MANUFACTURE OF FLAT PANEL DISPLAYS	0	0			
8486400000	MACHINES AND APPARATUS SPECIFIED IN NOTE 9(C) TO THIS CHAPTER	0	0			
8486900000	PARTS AND ACCESSORIES OF MACHINES AND APPARATUS OF HEADING 84.86	0	0			
8487100000	SHIPS' OR BOATS' PROPELLERS AND BLADES THEREFOR	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8487901000	NON-AUTOMATIC LUBRICATORS	0	0			
8487902000	SEAL RINGS (SEALS OR RETAINERS)	0	0			
8487909000	OTHER MACHINERY PARTS, NOT CONTAINING ELECTRICAL CONNECTORS, INSULATORS, COILS, CONTACTS OR OTHER ELECTRICAL FEATURES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER	0	0			
8501101000	MOTORS FOR TOYS, OF AN OUTPUT NOT EXCEEDING 37.5 W	9	0			
8501102000	UNIVERSAL MOTORS, OF AN OUTPUT NOT EXCEEDING 37.5 W	0	0			
8501109100	DC MOTORS OF AN OUTPUT NOT EXCEEDING 37.5 W	0	0			
8501109200	AC MOTORS, SINGLE-PHASE, OF AN OUTPUT NOT EXCEEDING 37.5 W	0	0			
8501109300	AC MOTORS, MULTI-PHASE, OF AN OUTPUT NOT EXCEEDING 37.5 W	0	0			
8501201100	UNIVERSAL MOTORS, OF AN OUTPUT NOT EXCEEDING 7.5 KW, WITH GEAR BOXES AND OTHER SPEED CHANGERS	0	0			
8501201900	OTHER UNIVERSAL MOTORS, OF AN OUTPUT NOT EXCEEDING 7.5 KW, WITHOUT GEAR BOXES AND OTHER SPEED CHANGERS	0	0			
8501202100	UNIVERSAL MOTORS, OF AN OUTPUT EXCEEDING 7.5 KW, WITH GEAR BOXES AND OTHER SPEED CHANGERS	0	0			
8501202900	OTHER UNIVERSAL MOTORS, OF AN OUTPUT EXCEEDING 7.5 KW, WITHOUT GEAR BOXES AND OTHER SPEED CHANGERS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8501311000	DC MOTORS WITH GEAR BOXES AND OTHER SPEED CHANGERS, OF AN OUTPUT NOT EXCEEDING 750 W	0	0			
8501312000	OTHER DC MOTORS, OF AN OUTPUT NOT EXCEEDING 750 W	0	0			
8501313000	DC GENERATORS, OF AN OUTPUT NOT EXCEEDING 750 W	0	0			
8501321000	DC MOTORS, WITH GEAR BOXES AND OTHER SPEED CHANGERS, OF AN OUTPUT EXCEEDING 750 W BUT NOT EXCEEDING 75 KW	0	0			
8501322100	OTHER MOTORS, OF AN OUTPUT NOT EXCEEDING 7.5 KW, WITHOUT GEAR BOXES AND OTHER SPEED CHANGERS	0	0			
8501322900	OTHER MOTORS, OF AN OUTPUT EXCEEDING 750 W, WITHOUT GEAR BOXES AND OTHER SPEED CHANGERS	0	0			
8501324000	DC GENERATORS, OF AN OUTPUT EXCEEDING 750 W BUT NOT EXCEEDING 75 KW	0	0			
8501331000	DC MOTORS, WITH GEAR BOXES AND OTHER SPEED CHANGERS, OF AN OUTPUT EXCEEDING 75 KW BUT NOT EXCEEDING 375 KW	0	0			
8501332000	OTHER DC MOTORS, OF AN OUTPUT EXCEEDING 75 W BUT NOT EXCEEDING 375 KW	0	0			
8501333000	DC GENERATORS, OF AN OUTPUT EXCEEDING 75 KW BUT NOT EXCEEDING 375 KW	0	0			
8501341000	DC MOTORS WITH GEAR BOXES AND OTHER SPEED CHANGERS, OF AN OUTPUT NOT EXCEEDING 375 KW	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8501342000	OTHER DC MOTORS OF AN OUTPUT EXCEEDING 375 KW	0	0			
8501343000	DC GENERATORS OF AN OUTPUT EXCEEDING 375 KW	0	0			
8501401100	OTHER AC MOTORS, SINGLE-PHASE, WITH GEAR BOXES AND OTHER SPEED CHANGERS, OF AN OUTPUT NOT EXCEEDING 375 W	0	0			
8501401900	OTHER AC MOTORS, SINGLE-PHASE, OF AN OUTPUT NOT EXCEEDING 375 W, WITHOUT GEAR BOXES AND OTHER SPEED CHANGERS	0	0			
8501402100	OTHER AC MOTORS, SINGLE-PHASE, OF AN OUTPUT EXCEEDING 375 W BUT NOT EXCEEDING 750 W, WITH GEAR BOXES AND OTHER SPEED CHANGERS	0	0			
8501402900	OTHER AC MOTORS, SINGLE-PHASE, OF AN OUTPUT EXCEEDING 375 W BUT NOT EXCEEDING 750 W, WITHOUT GEAR BOXES AND OTHER SPEED CHANGERS	0	0			
8501403100	OTHER AC MOTORS, SINGLE-PHASE, OF AN OUTPUT EXCEEDING 750 W BUT NOT EXCEEDING 7.5 KW, WITH GEAR BOXES AND OTHER SPEED CHANGERS	0	0			
8501403900	OTHER AC MOTORS, SINGLE-PHASE, OF AN OUTPUT EXCEEDING 750 W BUT NOT EXCEEDING 7.5 KW, WITHOUT GEAR BOXES AND OTHER SPEED CHANGERS	0	0			
8501404100	OTHER AC MOTORS, SINGLE-PHASE, OF AN OUTPUT EXCEEDING 7.5 KW, WITH GEAR BOXES AND OTHER SPEED CHANGERS	0	0			
8501404900	OTHER AC MOTORS, SINGLE-PHASE, OF AN OUTPUT EXCEEDING 7.5 KW, WITHOUT GEAR BOXES AND OTHER SPEED CHANGERS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8501511000	OTHER AC MOTORS, MULTI-PHASE, OF AN OUTPUT NOT EXCEEDING 750 W, WITH GEAR BOXES AND OTHER SPEED CHANGERS	0	0			
8501519000	OTHER AC MOTORS, MULTI-PHASE, OF AN OUTPUT NOT EXCEEDING 750 W	0	0			
8501521000	OTHER AC MOTORS, MULTI-PHASE, OF AN OUTPUT NOT EXCEEDING 7.5 KW	0	0			
8501522000	OTHER AC MOTORS, MULTI-PHASE, OF AN OUTPUT EXCEEDING 7.5 KW BUT NOT EXCEEDING 18.5 KW	0	0			
8501523000	OTHER AC MOTORS, MULTI-PHASE, OF AN OUTPUT EXCEEDING 18.5 KW BUT NOT EXCEEDING 30 KW	0	0			
8501524000	OTHER AC MOTORS, MULTI-PHASE, OF AN OUTPUT EXCEEDING 30 KW BUT NOT EXCEEDING 75 KW	0	0			
8501530000	OTHER AC MOTORS, MULTI-PHASE, OF AN OUTPUT EXCEEDING 75 KW	0	0			
8501611000	AC GENERATORS (ALTERNATORS), OF AN OUTPUT NOT EXCEEDING 18.5 KVA	0	0			
8501612000	AC GENERATORS (ALTERNATORS), OF AN OUTPUT EXCEEDING 18.5 KVA BUT NOT EXCEEDING 30 KVA	0	0			
8501619000	AC GENERATORS (ALTERNATORS), OF AN OUTPUT EXCEEDING 30 KVA BUT NOT EXCEEDING 75 KVA	0	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8501620000	AC GENERATORS (ALTERNATORS), OF AN OUTPUT EXCEEDING 75 KVA BUT NOT EXCEEDING 375 KVA	0	0			
8501630000	AC GENERATORS (ALTERNATORS), OF AN OUTPUT EXCEEDING 375 KVA BUT NOT EXCEEDING 750 KVA	0	0			
8501640000	AC GENERATORS (ALTERNATORS), OF AN OUTPUT EXCEEDING 750 KVA	0	0			
8502111000	AC GENERATING SETS WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES), OF AN OUTPUT NOT EXCEEDING 75 KVA	0	0			
8502119000	OTHER GENERATING SETS (NOT AC) WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES), OF AN OUTPUT NOT EXCEEDING 75 KVA	0	0			
8502121000	AC GENERATING SETS WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES), OF AN OUTPUT EXCEEDING 75 KVA BUT NOT EXCEEDING 375 KVA	0	0			
8502129000	OTHER GENERATING SETS (NOT AC) WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES), OF AN OUTPUT EXCEEDING 75 KVA BUT NOT EXCEEDING 375 KVA	0	0			
8502131000	AC GENERATING SETS WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES), OF AN OUTPUT EXCEEDING 375 KVA	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8502139000	OTHER GENERATING SETS (NOT AC) WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES), OF AN OUTPUT EXCEEDING 375 KVA	0	0			
8502201000	AC GENERATING SETS WITH SPARK-IGNITION INTERNAL COMBUSTION PISTON ENGINES	0	0			
8502209000	OTHER GENERATING SETS WITH SPARK-IGNITION INTERNAL COMBUSTION PISTON ENGINES	0	0			
8502310000	WIND-POWERED GENERATING SETS	0	0			
8502391000	OTHER AC GENERATING SETS	0	0			
8502399000	OTHER GENERATING SETS	0	0			
8502400000	ELECTRIC ROTARY CONVERTERS	0	0			
8503000000	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADING 85.01 OR 85.02	0	0			
8504100000	BALLASTS FOR DISCHARGE LAMPS OR TUBES	0	0			
8504211100	LIQUID DIELECTRIC TRANSFORMERS, HAVING A POWER HANDLING CAPACITY NOT EXCEEDING 1 KVA	0	0			
8504211900	LIQUID DIELECTRIC TRANSFORMERS, HAVING A POWER HANDLING CAPACITY EXCEEDING 1 KVA BUT NOT MORE THAN 10 KVA	0	0			
8504219000	LIQUID DIELECTRIC TRANSFORMERS, HAVING A POWER HANDLING CAPACITY EXCEEDING 10 KVA BUT NOT EXCEEDING 650 KVA	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8504221000	LIQUID DIELECTRIC TRANSFORMERS, HAVING A POWER HANDLING CAPACITY EXCEEDING 650 KVA BUT NOT EXCEEDING 1 000 KVA	0	0			
8504229000	LIQUID DIELECTRIC TRANSFORMERS, HAVING A POWER HANDLING CAPACITY EXCEEDING 1 000 KVA BUT NOT EXCEEDING 10 000 KVA	0	0			
8504230000	LIQUID DIELECTRIC TRANSFORMERS, HAVING A POWER HANDLING CAPACITY EXCEEDING 10 000 KVA	0	0			
8504311000	OTHER TRANSFORMERS, HAVING A POWER HANDLING CAPACITY NOT EXCEEDING 0.1 KVA	0	0			
8504319000	OTHER TRANSFORMERS, HAVING A POWER HANDLING CAPACITY EXCEEDING 0.1 KVA BUT NOT EXCEEDING 1 KVA	0	0			
8504321000	OTHER TRANSFORMERS, HAVING A POWER HANDLING CAPACITY EXCEEDING 1 KVA BUT NOT EXCEEDING 10 KVA	0	0			
8504329000	OTHER TRANSFORMERS, HAVING A POWER HANDLING CAPACITY EXCEEDING 10 KVA BUT NOT EXCEEDING 16 KVA	0	0			
8504330000	OTHER TRANSFORMERS, HAVING A POWER HANDLING CAPACITY EXCEEDING 16 KVA BUT NOT EXCEEDING 500 KVA	0	0			
8504341000	OTHER TRANSFORMERS, HAVING A POWER HANDLING CAPACITY MORE THAN 500 KVA BUT NOT EXCEEDING 1 000 KVA	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8504342000	OTHER TRANSFORMERS, HAVING A POWER HANDLING CAPACITY EXCEEDING 1 000 KVA BUT NOT EXCEEDING 10 000 KVA	0	0			
8504343000	ELECTRICAL TRANSFORMERS HAVING A POWER HANDLING CAPACITY EXCEEDING 10 000 KVA	0	0			
8504401000	UNINTERRUPTIBLE POWER SUPPLIES (UPS)	0	0			
8504402000	ELECTRONIC STARTERS	0	0			
8504409000	OTHER STATIC CONVERTERS	0	0			
8504501000	OTHER INDUCTORS FOR AN OPERATING VOLTAGE NOT EXCEEDING 260 V AND RATED CURRENT NOT EXCEEDING 30 A	0	0			
8504509000	OTHER INDUCTORS	0	0			
8504900000	PARTS OF ELECTRICAL TRANSFORMERS, STATIC CONVERTERS AND INDUCTORS	0	0			
8505110000	PERMANENT MAGNETS AND ARTICLES INTENDED TO BECOME PERMANENT MAGNETS, OF METAL	0	0			
8505191000	MAGNETIC STRIPS, OF RUBBER OR PLASTIC	0	0			
8505199000	OTHER MAGNETIC STRIPS, NOT OF RUBBER OR PLASTIC	0	0			
8505200000	ELECTROMAGNETIC COUPLINGS, CLUTCHES AND BRAKES	0	0			
8505901000	ELECTROMAGNETS	0	0			
8505902000	CHUCKS, CLAMPS AND SIMILAR HOLDING DEVICES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8505903000	ELECTROMAGNETIC LIFTING HEADS	0	0			
8505909000	PARTS OF HEADING 85.05	0	0			
8506101100	PRIMARY CELLS AND BATTERIES, ELECTRICAL, ALKALINE, MANGANESE DIOXIDE, CYLINDRICAL	9	10			
8506101200	PRIMARY CELLS AND BATTERIES, ELECTRICAL, ALKALINE, MANGANESE DIOXIDE, "BUTTON"	9	0			
8506101900	OTHER PRIMARY CELLS AND BATTERIES, ELECTRICAL, ALKALINE, MANGANESE DIOXIDE	9	10			
8506109100	PRIMARY CELLS AND BATTERIES, ELECTRICAL, MANGANESE DIOXIDE, CYLINDRICAL	9	10			
8506109200	PRIMARY CELLS AND BATTERIES, ELECTRICAL, MANGANESE DIOXIDE, "BUTTON"	9	10			
8506109900	OTHER PRIMARY CELLS AND BATTERIES, ELECTRICAL, MANGANESE DIOXIDE	9	10			
8506301000	PRIMARY CELLS AND BATTERIES, ELECTRICAL, MERCURIC DIOXIDE, CYLINDRICAL	9	0			
8506302000	PRIMARY CELLS AND BATTERIES, ELECTRICAL, MERCURIC OXIDE, "BUTTON"	9	0			
8506309000	OTHER PRIMARY CELLS AND BATTERIES, ELECTRICAL, MERCURIC OXIDE	9	0			
8506401000	PRIMARY CELLS AND BATTERIES, ELECTRICAL, SILVER OXIDE, CYLINDRICAL	9	0			
8506402000	PRIMARY CELLS AND BATTERIES, ELECTRICAL, SILVER OXIDE, "BUTTON"	9	0			
8506409000	OTHER PRIMARY CELLS AND BATTERIES, ELECTRICAL, SILVER OXIDE	9	0			
8506501000	PRIMARY CELLS AND BATTERIES, ELECTRICAL, LITHIUM, CYLINDRICAL	9	0			
8506502000	PRIMARY CELLS AND BATTERIES, ELECTRICAL, LITHIUM, "BUTTON"	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8506509000	OTHER PRIMARY CELLS AND BATTERIES, ELECTRICAL, LITHIUM	9	0			
8506601000	PRIMARY CELLS AND BATTERIES, ELECTRICAL, AIR-ZINC, CYLINDRICAL	9	0			
8506602000	PRIMARY CELLS AND BATTERIES, ELECTRICAL, AIR-ZINC, "BUTTON"	9	0			
8506609000	OTHER PRIMARY CELLS AND BATTERIES, ELECTRICAL, AIR-ZINC	9	0			
8506801000	OTHER PRIMARY CELLS AND BATTERIES, ELECTRICAL, CYLINDRICAL	9	0			
8506802000	OTHER PRIMARY CELLS AND BATTERIES, ELECTRICAL, "BUTTON"	9	0			
8506809000	OTHER PRIMARY CELLS AND BATTERIES, ELECTRICAL	9	0			
8506900000	PARTS OF PRIMARY CELLS AND BATTERIES, ELECTRICAL	9	0			
8507100000	LEAD-ACID ELECTRIC ACCUMULATORS, INCLUDING SEPARATORS THEREFOR, WHETHER OR NOT SQUARE OR RECTANGULAR, OF A KIND USED FOR STARTING PISTON ENGINES	9	10			
8507200000	OTHER LEAD-ACID ACCUMULATORS, INCLUDING SEPARATORS THEREFOR, WHETHER OR NOT SQUARE OR RECTANGULAR, OF A KIND USED FOR PISTON ENGINES	9	10			
8507300000	NICKEL-CADMIUM ELECTRIC ACCUMULATORS, INCLUDING SEPARATORS THEREFOR, WHETHER OR NOT SQUARE OR RECTANGULAR, OF A KIND USED FOR PISTON ENGINES	9	0			
8507400000	NICKEL-IRON ELECTRIC ACCUMULATORS, INCLUDING SEPARATORS THEREFOR, WHETHER OR NOT SQUARE OR RECTANGULAR, OF A KIND USED FOR PISTON ENGINES	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8507800000	OTHER ELECTRIC ACCUMULATORS, INCLUDING SEPARATORS THEREFOR, WHETHER OR NOT SQUARE OR RECTANGULAR, OF A KIND USED FOR PISTON ENGINES	9	10			
8507901000	CONTAINERS AND COVERS, FOR ELECTRIC ACCUMULATORS	9	10			
8507902000	SEPARATORS, FOR ELECTRIC ACCUMULATORS	9	10			
8507903000	PLATES, FOR ELECTRIC ACCUMULATORS	9	10			
8507909000	OTHER PARTS FOR ELECTRIC ACCUMULATORS	9	0			
8508110000	VACUUM CLEANERS, WITH BUILT-IN ELECTRIC MOTOR, FOR DOMESTIC USE, OF A POWER NOT EXCEEDING 1 500 W AND HAVING A DUST BAG OR OTHER RECEPTACLE CAPACITY NOT EXCEEDING 20 LITRES	9	10			
8508190000	OTHER VACUUM CLEANERS, WITH BUILT-IN ELECTRIC MOTOR, FOR DOMESTIC USE	0	0			
8508600000	OTHER VACUUM CLEANERS, WITHOUT BUILT-IN ELECTRIC MOTOR, FOR DOMESTIC USE	0	0			
8508700000	PARTS OF VACUUM CLEANERS	9	5			
8509401000	FOOD BLENDERS, WITH BUILT-IN ELECTRIC MOTOR, FOR DOMESTIC USE	9	10			
8509409000	OTHER FOOD GRINDERS AND MIXERS; FRUIT OR VEGETABLE JUICE EXTRACTORS, WITH BUILT-IN ELECTRIC MOTOR, FOR DOMESTIC USE	9	10			
8509801000	FLOOR WAXERS (POLISHERS), WITH BUILT-IN ELECTRIC MOTOR, FOR DOMESTIC USE	9	10			
8509802000	KITCHEN WASTE DISPOSERS, WITH BUILT-IN ELECTRIC MOTOR, FOR DOMESTIC USE	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8509809000	OTHER ELECTRO-MECHANICAL APPLIANCES, WITH BUILT-IN ELECTRIC MOTOR, FOR DOMESTIC USE	9	7			
8509900000	PARTS OF ELECTRO-MECHANICAL APPLIANCES, WITH BUILT-IN ELECTRIC MOTOR, FOR DOMESTIC USE, OTHER THAN THE VACUUM CLEANERS OF HEADING 85.08	9	5			
8510100000	SHAVERS, WITH BUILT-IN ELECTRIC MOTOR	9	0			
8510201000	MACHINES FOR CUTTING HAIR, WITH BUILT-IN ELECTRIC MOTOR	9	0			
8510202000	MACHINES FOR SHEARING, WITH BUILT-IN ELECTRIC MOTOR	0	0			
8510300000	HAIR-REMOVING APPLIANCES, WITH BUILT-IN ELECTRIC MOTOR	9	0			
8510901000	CUTTER HEADS, COMB BLADES, CUTTER BLADES AND KNIFE BLADES FOR SHAVERS AND HAIR CLIPPERS	9	0			
8510909000	OTHER PARTS OF SHAVERS AND HAIR CLIPPERS	9	0			
8511101000	SPARK PLUGS, OF AIRCRAFT ENGINES	9	0			
8511109000	OTHER SPARK PLUGS, EXCLUDING THOSE FOR AIRCRAFT ENGINES	9	10			
8511201000	IGNITION MAGNETOS; MAGNETO-DYNAMOS; MAGNETIC FLYWHEELS, FOR AIRCRAFT ENGINES	9	0			
8511209000	OTHER IGNITION MAGNETOS; MAGNETO-DYNAMOS; MAGNETIC FLYWHEELS, EXCLUDING THOSE FOR AIRCRAFT ENGINES	9	0			
8511301000	DISTRIBUTORS; IGNITION COILS, FOR AIRCRAFT ENGINES	9	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8511309100	DISTRIBUTORS, OTHER THAN THOSE FOR AIRCRAFT ENGINES	9	0			
8511309200	IGNITION COILS, OTHER THAN THOSE FOR AIRCRAFT ENGINES	9	10			
8511401000	STARTER MOTORS AND DUAL PURPOSE STARTER-GENERATORS, FOR AIRCRAFT ENGINES	9	0			
8511409000	OTHER STARTER MOTORS AND DUAL PURPOSE STARTER-GENERATORS, EXCLUDING THOSE FOR AIRCRAFT ENGINES	9	10			
8511501000	OTHER GENERATORS, FOR AIRCRAFT ENGINES	9	0			
8511509000	OTHER GENERATORS, EXCLUDING THOSE FOR AIRCRAFT ENGINES	9	10			
8511801000	OTHER ELECTRICAL IGNITION OR STARTING EQUIPMENT, FOR AIRCRAFT ENGINES	9	0			
8511809000	OTHER ELECTRICAL IGNITION OR STARTING EQUIPMENT, EXCLUDING THOSE FOR AIRCRAFT ENGINES	9	10			
8511901000	PARTS OF MACHINERY AND EQUIPMENT, FOR AIRCRAFT ENGINES	9	0			
8511902100	CONTACT POINTS, OTHER THAN THOSE FOR AIRCRAFT ENGINES	9	10			
8511902900	DISTRIBUTOR CAPS AND ROTORS, OTHER THAN THOSE FOR AIRCRAFT ENGINES	9	5			
8511903000	PARTS OF SPARK PLUGS, OTHER THAN THOSE FOR AIRCRAFT ENGINES	9	0			
8511909000	OTHER PARTS OF ELECTRICAL IGNITION OR STARTING EQUIPMENT FOR SPARK-IGNITION OR COMPRESSION-IGNITION INTERNAL COMBUSTION ENGINES	9	0			
8512100000	LIGHTING OR VISUAL SIGNALLING EQUIPMENT OF A KIND USED ON BICYCLES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8512201000	HEADLAMPS (OTHER THAN THE SEALED BEAM LAMP UNITS OF SUBHEADING 8539.10)	0	0			
8512209000	OTHER LIGHTING OR VISUAL SIGNALLING EQUIPMENT OF A KIND USED ON CYCLES OR MOTOR VEHICLES	0	0			
8512301000	HORNS	0	0			
8512309000	OTHER SOUND SIGNALLING EQUIPMENT OF A KIND USED ON CYCLES OR MOTOR VEHICLES	0	0			
8512400000	WINDSCREEN WIPERS, DEFROSTERS AND DEMISTERS OF A KIND USED ON CYCLES OR MOTOR VEHICLES	0	0			
8512901000	ARMS AND BLADES FOR WINDSCREEN WIPERS FOR MOTOR VEHICLES OR CYCLES	0	0			
8512909000	OTHER PARTS OF ELECTRICAL LIGHTING OR SIGNALLING EQUIPMENT (EXCEPT ARTICLES OF HEADING 85.39), ELECTRICAL WINDSCREEN WIPERS, DEFROSTERS AND DEMISTERS, OF A KIND USED ON CYCLES OR MOTOR VEHICLES	0	0			
8513101000	PORTABLE ELECTRIC SAFETY LAMPS DESIGNED TO FUNCTION BY THEIR OWN SOURCE OF ENERGY	0	0			
8513109000	OTHER PORTABLE ELECTRIC LAMPS WHICH FUNCTION BY THEIR OWN SOURCE OF ENERGY, EXCEPT SAFETY LAMPS (FOR MINERS AND SIMILAR WORKERS)	9	10			
8513900000	PARTS OF PORTABLE ELECTRIC SAFETY LAMPS WHICH FUNCTION BY THEIR OWN SOURCE OF ENERGY	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8514100000	INDUSTRIAL OR LABORATORY ELECTRIC FURNACES AND OVENS, RESISTANCE HEATED (INDIRECT HEATING)	0	0			
8514200000	INDUSTRIAL OR LABORATORY ELECTRIC FURNACES AND OVENS, FUNCTIONING BY INDUCTION OR DIELECTRIC LOSS	0	0			
8514301000	OTHER ARC FURNACES	0	0			
8514309000	OTHER FURNACES AND OVENS, EXCEPT RESISTANCE-HEATED, INDUCTION OR DIELECTRIC LOSS, AND ARC	0	0			
8514400000	OTHER EQUIPMENT FOR THE HEAT TREATMENT OF MATERIALS BY INDUCTION OR DIELECTRIC LOSS	0	0			
8514900000	PARTS OF THE EQUIPMENT OF HEADING 85.04	0	0			
8515110000	ELECTRIC SOLDERING IRONS AND GUNS	0	0			
8515190000	OTHER ELECTRIC MACHINES AND APPARATUS FOR BRAZING OR SOLDERING	0	0			
8515210000	MACHINES AND APPARATUS FOR RESISTANCE WELDING OF METAL, FULLY OR PARTLY AUTOMATIC	0	0			
8515290000	MACHINES AND APPARATUS FOR RESISTANCE WELDING OF METAL, OTHER THAN FULLY OR PARTLY AUTOMATIC	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8515310000	MACHINES AND APPARATUS FOR ARC (INCLUDING PLASMA ARC) WELDING OF METAL, FULLY OR PARTLY AUTOMATIC	0	0			
8515390000	MACHINES AND APPARATUS FOR ARC (INCLUDING PLASMA ARC) WELDING OF METAL, OTHER THAN FULLY OR PARTLY AUTOMATIC	0	0			
8515801000	MACHINES AND APPARATUS FOR ULTRASONIC SOLDERING	0	0			
8515809000	OTHER MACHINES AND APPARATUS FOR SOLDERING; MACHINES AND APPARATUS FOR HOT SPRAYING OF METALS OR SINTERED METAL CARBIDES	0	0			
8515900000	PARTS OF MACHINES AND APPARATUS FOR SOLDERING; ELECTRIC MACHINES AND APPARATUS FOR HOT SPRAYING OF METALS OR CERMETS	0	0			
8516100000	ELECTRIC WATER HEATERS AND IMMERSION HEATERS	9	10			
8516210000	STORAGE HEATING RADIATORS, ELECTRIC SPACE HEATING APPARATUS, FLOOR HEATING APPARATUS OR SIMILAR APPARATUS	9	10			
8516291000	ELECTRIC STOVES FOR SPACE HEATING, FLOOR HEATING OR SIMILAR APPARATUS	9	10			
8516299000	OTHER ELECTRIC SPACE HEATING, FLOOR HEATING OR SIMILAR APPARATUS	9	10			
8516310000	ELECTRIC HAIR DRYERS	9	10			
8516320000	OTHER ELECTRO-THERMIC HAIRDRESSING APPARATUS	9	10			
8516330000	ELECTRIC HAND-DRYING APPARATUS	9	5			
8516400000	ELECTRIC SMOOTHING IRONS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8516500000	MICROWAVE OVENS	9	0			
8516601000	OVENS, ELECTRIC	9	10			
8516602000	COOKERS, ELECTRIC	9	10			
8516603000	ELECTRIC HEATERS, GRILLERS AND ROASTERS	9	10			
8516710000	ELECTRO-THERMIC APPLIANCES FOR MAKING COFFEE OR TEA	9	10			
8516720000	ELECTRIC TOASTERS	9	5			
8516790000	OTHER ELECTRO-THERMIC APPLIANCES FOR DOMESTIC USE	9	7			
8516800000	ELECTRIC HEATING RESISTORS, EXCEPT THOSE OF HEADING 85.45	0	0			
8516900000	PARTS OF THE MACHINES OF HEADING 85.16	9	5			
8517110000	LINE TELEPHONE SETS WITH CORDLESS HANDSETS	0	0			
8517120000	TELEPHONES FOR CELLULAR NETWORKS OR FOR OTHER WIRELESS NETWORKS	0	0			
8517180000	OTHER TELEPHONES	0	0			
8517610000	BASE STATIONS	0	0			
8517621000	AUTOMATIC TELEPHONIC OR TELEGRAPHIC SWITCHING APPARATUS	0	0			
8517622000	TELECOMMUNICATION APPARATUS FOR CARRIER-CURRENT LINE SYSTEMS OR FOR DIGITAL LINE SYSTEMS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8517629000	OTHER MACHINES FOR THE RECEPTION, CONVERSION AND TRANSMISSION OR REGENERATION OF VOICE, IMAGES OR OTHER DATA, INCLUDING SWITCHING AND ROUTING APPARATUS	0	0			
8517691000	VIDEOPHONES	0	0			
8517692000	RECEPTION APPARATUS FOR RADIO-TELEPHONY OR RADIO-TELEGRAPHY	0	0			
8517699000	OTHER APPARATUS FOR THE TRANSMISSION OR RECEPTION OF VOICE, IMAGES OR OTHER DATA, INCLUDING APPARATUS FOR COMMUNICATION IN A WIRED OR WIRELESS NETWORK (SUCH AS A LOCAL OR WIDE AREA NETWORK)	0	0			
8517700000	PARTS OF TELEPHONES AND OTHER APPARATUS FOR THE TRANSMISSION OR RECEPTION OF VOICE, IMAGES OR OTHER DATA, INCLUDING APPARATUS FOR COMMUNICATION IN A WIRED OR WIRELESS NETWORK (SUCH AS A LOCAL OR WIDE AREA NETWORK)	0	0			
8518100000	MICROPHONES AND STANDS THEREFOR	0	0			
8518210000	SINGLE LOUDSPEAKERS, MOUNTED IN THEIR ENCLOSURES	0	0			
8518220000	MULTIPLE LOUDSPEAKERS, MOUNTED IN THE SAME ENCLOSURE	0	0			
8518290000	OTHER LOUDSPEAKERS	0	0			
8518300000	HEADPHONES AND EARPHONES, WHETHER OR NOT COMBINED WITH A MICROPHONE	0	0			
8518400000	AUDIO-FREQUENCY ELECTRIC AMPLIFIERS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8518500000	ELECTRIC SOUND AMPLIFIER SETS	0	0			
8518901000	CONES, DIAPHRAGMS, YOKES	9	0			
8518909000	PARTS OF MICROPHONES AND STANDS THEREFOR, LOUDSPEAKERS, HEADPHONES AND EARPHONES, AUDIO-FREQUENCY ELECTRIC AMPLIFIERS, ELECTRIC SOUND AMPLIFIER SETS	9	5			
8519200000	APPARATUS OPERATED BY COINS, BANKNOTES, BANK CARDS, TOKENS OR BY OTHER MEANS OF PAYMENT OF SOUND RECORDING APPARATUS SOUND REPRODUCING APPARATUS; SOUND-RECORDING AND REPRODUCING APPARATUS	9	5			
8519301000	TURNTABLES (RECORD-DECKS) WITH AUTOMATIC RECORD CHANGING MECHANISM	9	0			
8519309000	OTHER TURNTABLES	9	0			
8519500000	TELEPHONE ANSWERING MACHINES	9	0			
8519811000	CASSETTE-PLAYERS	9	0			
8519812000	REPRODUCING APPARATUS FOR OPTICAL READING SYSTEMS	9	0			
8519819000	OTHER APPARATUS USING A MAGNETIC, OPTICAL OR SEMICONDUCTOR MEDIUM	9	10			
8519891000	RECORD-PLAYERS	9	0			
8519899000	OTHER SOUND RECORDING APPARATUS; SOUND-REPRODUCING APPARATUS; SOUND-RECORDING AND REPRODUCING APPARATUS	9	10			
8521100000	SOUND AND IMAGE (VIDEO) RECORDING OR REPRODUCING APPARATUS, WHETHER OR NOT INCORPORATING A VIDEO TUNER, MAGNETIC-TAPE TYPE	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8521901000	SOUND AND IMAGE (VIDEO) RECORDING OR REPRODUCING APPARATUS, WHETHER OR NOT INCORPORATING A VIDEO TUNER, OF A KIND USED FOR RECORDING COMPACT DISCS	9	0			
8521909000	OTHER SOUND AND IMAGE (VIDEO) RECORDING OR REPRODUCING APPARATUS, WHETHER OR NOT INCORPORATING A VIDEO TUNER	9	0			
8522100000	PICK-UP CARTRIDGES	9	0			
8522902000	FURNITURE OR BOXES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.19 TO 85.21	9	5			
8522903000	UNMOUNTED SAPPHIRES AND DIAMONDS FOR STYLI, SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.19 TO 85.21	9	0			
8522904000	REPRODUCING MECHANISMS FOR OPTICAL READING SYSTEMS, SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.19 TO 85.21	0	0			
8522905000	CASSETTE-TYPE REPRODUCING MECHANISMS, SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.19 TO 85.21	0	0			
8522909000	OTHER PARTS AND ACCESSORIES, SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.19 TO 85.21	0	0			
8523210000	CARDS INCORPORATING A MAGNETIC STRIPE	0	0			
8523291000	MAGNETIC DISCS	0	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8523292100	MAGNETIC TAPES, UNRECORDED, OF A WIDTH NOT EXCEEDING 4 MM	0	0			
8523292200	MAGNETIC TAPES, UNRECORDED, OF A WIDTH EXCEEDING 4 MM BUT NOT EXCEEDING 6.5 MM	0	0			
8523292300	MAGNETIC TAPES, UNRECORDED, OF A WIDTH EXCEEDING 6.5 MM	0	0			
8523293110	MAGNETIC TAPES, RECORDED, OF A WIDTH NOT EXCEEDING 4 MM, FOR REPRODUCING PHENOMENA OTHER THAN SOUND OR IMAGE	0	0			
8523293190	OTHER MAGNETIC TAPES, RECORDED, OF A WIDTH NOT EXCEEDING 4 MM	9	0			
8523293210	MAGNETIC TAPES, RECORDED, OF A WIDTH EXCEEDING 4 MM BUT NOT EXCEEDING 6.5 MM, FOR REPRODUCING PHENOMENA OTHER THAN SOUND OR IMAGE	0	0			
8523293290	OTHER MAGNETIC TAPES, RECORDED, OF A WIDTH EXCEEDING 4 MM BUT NOT EXCEEDING 6.5 MM	9	0			
8523293310	MAGNETIC TAPES, RECORDED, OF A WIDTH EXCEEDING 6.5 MM, FOR REPRODUCING PHENOMENA OTHER THAN SOUND OR IMAGE	0	0			
8523293390	OTHER MAGNETIC TAPES, RECORDED, OF A WIDTH EXCEEDING 6.5 MM, FOR REPRODUCING PHENOMENA OTHER THAN SOUND OR IMAGE	9	0			
8523299000	OTHER MAGNETIC MEDIA	0	0			
8523401000	OPTICAL MEDIA, UNRECORDED	0	0			
8523402100	OPTICAL MEDIA, RECORDED, FOR REPRODUCING SOUND	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8523402200	OPTICAL MEDIA, RECORDED, FOR REPRODUCING IMAGE OR IMAGE AND SOUND	0	0			
8523402900	OTHER OPTICAL MEDIA, RECORDED	0	0			
8523510000	SOLID-STATE NON-VOLATILE STORAGE DEVICES	0	0			
8523520000	‘SMART CARDS’	0	0			
8523591000	PROXIMITY CARDS AND TAGS	0	0			
8523599000	OTHER SEMICONDUCTOR MEDIA	0	0			
8523801000	DISCS (BLANK OR RECORDED), TAPES, FILMS AND OHER PREPARED MATRICES AND MASTERS	0	0			
8523802110	DISCS FOR RECORD-PLAYERS, EDUCATIONAL, UNRECORDED	0	0			
8523802120	DISCS FOR RECORD-PLAYERS, EDUCATIONAL, RECORDED	9	0			
8523802910	OTHER DISCS FOR RECORD-PLAYERS, UNRECORDED	0	0			
8523802920	OTHER DISCS FOR RECORD-PLAYERS, RECORDED	9	10			
8523803000	OTHER MEDIA FOR REPRODUCING PHENOMENA OTHER THAN SOUND OR IMAGE, EXCEPT MAGNETIC, OPTICAL AND SEMICONDUCTOR MEDIA	0	0			
8523809000	OTHER MEDIA, EXCEPT MAGNETIC, OPTICAL AND SEMICONDUCTOR MEDIA	0	0			
8525501000	TRANSMISSION APPARATUS FOR RADIO BROADCASTING	0	0			
8525502000	TRANSMISSION APPARATUS FOR TELEVISION	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8525601000	TRANSMISSION APPARATUS INCORPORATING RECEPTION APPARATUS, FOR RADIO BROADCASTING	0	0			
8525602000	TRANSMISSION APPARATUS INCORPORATING RECEPTION APPARATUS, FOR TELEVISION	0	0			
8525801000	TELEVISION CAMERAS	0	0			
8525802000	DIGITAL CAMERAS AND VIDEO CAMERA RECORDERS	0	0			
8526100000	RADAR APPARATUS	0	0			
8526910000	RADIO NAVIGATIONAL AID APPARATUS	0	0			
8526920000	RADIO REMOTE CONTROL APPARATUS	0	0			
8527120000	POCKET-SIZE RADIO CASSETTE-PLAYERS	9	10			
8527130000	OTHER APPARATUS COMBINED WITH SOUND RECORDING OR REPRODUCING APPARATUS, CAPABLE OF OPERATING WITHOUT AN EXTERNAL SOURCE OF POWER	9	10			
8527190000	OTHER RADIO-BROADCAST RECEIVERS, CAPABLE OF OPERATING WITHOUT AN EXTERNAL SOURCE OF POWER	9	5			
8527210000	RADIO-BROADCAST RECEIVERS NOT CAPABLE OF OPERATING WITHOUT AN EXTERNAL SOURCE OF POWER, OF A KIND USED IN MOTOR VEHICLES, COMBINED WITH SOUND RECORDING OR REPRODUCING APPARATUS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8527290000	OTHER RADIO-BROADCAST RECEIVERS NOT CAPABLE OF OPERATING WITHOUT AN EXTERNAL SOURCE OF POWER, OF A KIND USED IN MOTOR VEHICLES	9	10			
8527910000	RADIO-BROADCAST RECEIVERS, COMBINED WITH SOUND RECORDING OR REPRODUCING APPARATUS	9	10			
8527920000	RADIO-BROADCAST RECEIVERS, NOT COMBINED WITH SOUND RECORDING OR REPRODUCING APPARATUS BUT COMBINED WITH A CLOCK	9	10			
8527990000	OTHER RADIO-BROADCAST RECEIVERS	9	0			
8528410000	CATHODE RAY TUBE MONITORS, OF A KIND SOLELY OR PRINCIPALLY USED IN AN AUTOMATIC DATA PROCESSING SYSTEM OF HEADING 84.71	0	0			
8528490000	CATHODE RAY TUBE MONITORS	9	10			
8528510000	OTHER MONITORS, OF A KIND SOLELY OR PRINCIPALLY USED IN AN AUTOMATIC DATA PROCESSING SYSTEM OF HEADING 84.71	0	0			
8528590000	OTHER MONITORS	9	10			
8528610000	PROJECTORS, OF A KIND SOLELY OR PRINCIPALLY USED IN AN AUTOMATIC DATA PROCESSING SYSTEM OF HEADING 84.71	0	0			
8528690000	OTHER PROJECTORS	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8528710000	RECEPTION APPARATUS FOR TELEVISION, WHETHER OR NOT INCORPORATING RADIO-BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS, NOT DESIGNED TO INCORPORATE A VIDEO DISPLAY OR SCREEN	9	5			
8528720000	OTHER RECEPTION APPARATUS FOR TELEVISION, WHETHER OR NOT INCORPORATING RADIO-BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS, COLOUR	9	5			
8528730000	OTHER RECEPTION APPARATUS FOR TELEVISION, WHETHER OR NOT INCORPORATING RADIO-BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS, BLACK AND WHITE OR OTHER MONOCHROME	9	10			
8529101000	FERRITE AERIALS	0	0			
8529102000	SATELLITE DISHES	0	0			
8529109000	OTHER AERIALS AND AERIAL RELECTORS OF ALL KINDS; PARTS SUITABLE FOR USE THEREWITH	0	0			
8529901000	FURNITURE OR BOXES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.25 TO 85.28	0	0			
8529902000	CARDS WITH PRINTED OR SURFACE-MOUNTED COMPONENTS, SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.25 TO 85.28	0	0			
8529909000	OTHER PARTS, SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.25 TO 85.28	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8530100000	OTHER ELECTRICAL SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS OR TRAMWAYS	0	0			
8530801000	TRAFFIC LIGHTS AND THEIR CONTROL BOXES	0	0			
8530809000	OTHER ELECTRICAL SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS, EXCEPT THOSE OF HEADING 86.08	0	0			
8530900000	PARTS OF ELECTRICAL SIGNALLING (EXCEPT MESSAGE TRANSMISSION), SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS, TRAMWAYS, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS (EXCEPT THOSE OF HEADING 86.08)	0	0			
8531100000	ELECTRIC BURGLAR OR FIRE ALARMS AND SIMILAR APPARATUS	0	0			
8531200000	INDICATOR PANELS INCORPORATING LIQUID CRYSTAL DEVICES (LCD) OR LIGHT EMITTING DIODES (LED)	0	0			
8531800000	OTHER ELECTRIC SOUND OR VISUAL SIGNALLING APPARATUS (FOR EXAMPLE: BELLS, SIRENS, INDICATOR PANELS	0	0			
8531900000	PARTS OF ELECTRIC SOUND OF VISUAL SIGNALLING APPARATUS (FOR EXAMPLE: BELLS, SIRENS, INDICATOR PANELS, BURGLAR OR FIRE ALARMS), EXCEPT THOSE OF HEADING 85.12 OR 85.30	0	0			
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	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8532210000	FIXED CAPACITORS, OF TANTALUM	0	0			
8532220000	FIXED CAPACITORS, ALUMINIUM ELECTROLYTIC	0	0			
8532230000	FIXED CAPACITORS, CERAMIC DIELECTRIC, SINGLE-LAYER	0	0			
8532240000	FIXED CAPACITORS, CERAMIC DIELECTRIC, MULTILAYER	0	0			
8532250000	FIXED CAPACITORS, DIELECTRIC OF PAPER OR PLASTIC	0	0			
8532290000	OTHER FIXED CAPACITORS	0	0			
8532300000	VARIABLE OR ADJUSTABLE CAPACITORS	0	0			
8532900000	PARTS OF FIXED ELECTRICAL CAPACITORS, VARIABLE OR ADJUSTABLE	0	0			
8533100000	FIXED CARBON RESISTORS, COMPOSITION OR FILM TYPES	0	0			
8533210000	OTHER FIXED RESISTORS, FOR A POWER HANDLING CAPACITY NOT EXCEEDING 20 W	0	0			
8533290000	OTHER FIXED RESISTORS, FOR A POWER HANDLING CAPACITY EXCEEDING 20 W	0	0			
8533311000	WIREWOUND RHEOSTATS FOR A VOLTAGE NOT EXCEEDING 260 V AND A CURRENT NOT EXCEEDING 30 A, FOR A POWER HANDLING CAPACITY NOT EXCEEDING 20 W	0	0			
8533312000	WIREWOUND POTENTIOMETERS, OF AN OUTPUT NOT EXCEEDING 20 W	0	0			
8533319000	OTHER WIREWOUND VARIABLE RESISTORS, FOR A POWER HANDLING CAPACITY NOT EXCEEDING 20 W	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8533391000	OTHER WIREWOUND RHEOSTATS FOR A VOLTAGE NOT EXCEEDING 260 V AND A CURRENT NOT EXCEEDING 30 A, WIREWOUND, FOR A POWER HANDLING CAPACITY EXCEEDING 20 W	0	0			
8533392000	OTHER WIREWOUND RHEOSTATS, FOR A POWER HANDLING CAPACITY EXCEEDING 20 W	0	0			
8533393000	POTENTIOMETERS, FOR A POWER HANDLING CAPACITY EXCEEDING 20 W	0	0			
8533399000	OTHER WIREWOUND VARIABLE RESISTORS, FOR A POWER HANDLING CAPACITY EXCEEDING 20 W	0	0			
8533401000	OTHER RHEOSTATS, FOR A VOLTAGE NOT EXCEEDING 260 V AND A CURRENT NOT EXCEEDING 30 A	0	0			
8533402000	OTHER RHEOSTATS	0	0			
8533403000	CARBON POTENTIOMETERS	0	0			
8533404000	OTHER POTENTIOMETERS	0	0			
8533409000	OTHER VARIABLE RESISTORS, EXCEPT HEATING RESISTORS	0	0			
8533900000	PARTS OF ELECTRICAL RESISTORS, EXCEPT HEATING RESISTORS (INCLUDING RHEOSTATS AND POTENTIOMETERS)	0	0			
8534000000	PRINTED CIRCUITS	0	0			
8535100000	FUSES AND CIRCUIT BREAKERS WITH FUSES, FOR A VOLTAGE EXCEEDING 1 000 V	0	0			
8535210000	AUTOMATIC CIRCUIT BREAKERS, FOR A VOLTAGE NOT EXCEEDING 72.5 KV	0	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8535290000	OTHER AUTOMATIC CIRCUIT BREAKERS, FOR A VOLTAGE EXCEEDING 1 000 V	0	0			
8535300000	ISOLATING SWITCHES AND MAKE-AND-BREAK SWITCHES, FOR A VOLTAGE EXCEEDING 1 000 V	0	0			
8535401000	LIGHTNING ARRESTERS AND VOLTAGE LIMITERS, FOR A VOLTAGE EXCEEDING 1 000 V	0	0			
8535402000	SURGE SUPPRESSORS, FOR A VOLTAGE EXCEEDING 1 000 V	0	0			
8535901000	COMMUTATORS, FOR A VOLTAGE EXCEEDING 1 000 V	0	0			
8535909000	OTHER APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS, FOR A VOLTAGE EXCEEDING 1 000 V	0	0			
8536101000	FUSES FOR VEHICLES OF CHAPTER 87	0	0			
8536102000	OTHER FUSES AND CIRCUIT BREAKERS WITH FUSES, FOR A VOLTAGE NOT EXCEEDING 260 V AND A CURRENT NOT EXCEEDING 30 A	0	0			
8536109000	OTHER FUSES AND CIRCUIT BREAKERS WITH FUSES	0	0			
8536202000	AUTOMATIC CIRCUIT BREAKERS, FOR A VOLTAGE NOT EXCEEDING 260 V AND A CURRENT NOT EXCEEDING 30 A	0	0			
8536209000	OTHER AUTOMATIC CIRCUIT BREAKERS	0	0			
8536301100	DISCHARGE DEVICES WITH ELECTRODES IN A GASEOUS ATMOSPHERE, FOR PROTECTING TELEPHONE LINES, FOR A VOLTAGE NOT EXCEEDING 1 000 V	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8536301900	SURGE SUPPRESSORS, FOR A VOLTAGE NOT EXCEEDING 1 000 V	0	0			
8536309000	OTHER APPARATUS FOR PROTECTING ELECTRICAL CIRCUITS, FOR A VOLTAGE NOT EXCEEDING 1 000 V	0	0			
8536411000	RELAYS, FOR A RATED CURRENT NOT EXCEEDING 30 A	0	0			
8536419000	RELAYS, FOR A VOLTAGE NOT EXCEEDING 60 V	0	0			
8536491100	CONTACTORS, FOR A VOLTAGE EXCEEDING 60 V BUT NOT EXCEEDING 260 V AND A CURRENT NOT EXCEEDING 30 A	0	0			
8536491900	OTHER RELAYS, FOR A VOLTAGE EXCEEDING 60 V BUT NOT EXCEEDING 260 V AND A CURRENT NOT EXCEEDING 30 A	0	0			
8536499000	OTHER RELAYS, FOR A VOLTAGE EXCEEDING 260 V	0	0			
8536501100	ISOLATING SWITCHES, MAKE-AND-BREAK SWITCHES AND COMMUTATORS, FOR A VOLTAGE NOT EXCEEDING 260 V AND A CURRENT NOT EXCEEDING 30 A, FOR VEHICLES OF CHAPTER 87	0	0			
8536501900	OTHER ISOLATING SWITCHES, MAKE-AND-BREAK SWITCHES AND COMMUTATORS, FOR A VOLTAGE NOT EXCEEDING 260 V AND A CURRENT NOT EXCEEDING 30 A, EXCEPT FOR VEHICLES OF CHAPTER 87	0	0			
8536509000	OTHER ISOLATING SWITCHES, MAKE-AND-BREAK SWITCHES AND COMMUTATORS, FOR A VOLTAGE NOT EXCEEDING 1 000 V	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8536610000	LAMP-HOLDERS, FOR A VOLTAGE NOT EXCEEDING 1 000 V	0	0			
8536690000	PLUGS AND SOCKETS, FOR A VOLTAGE NOT EXCEEDING 1 000 V	0	0			
8536700000	CONNECTORS FOR OPTICAL FIBRES, OPTICAL FIBRE BUNDLES OR CABLES	9	10			
8536901000	APPARATUS FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS, FOR A VOLTAGE NOT EXCEEDING 260 V AND A CURRENT NOT EXCEEDING 30 A	0	0			
8536902000	TERMINALS, FOR A VOLTAGE NOT EXCEEDING 24 V	0	0			
8536909000	OTHER APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS, FOR A VOLTAGE NOT EXCEEDING 1 000 V	0	0			
8537101000	PROGRAMMABLE LOGIC CONTROLLERS (PLC), FOR A VOLTAGE NOT EXCEEDING 1 000 V	0	0			
8537109000	BOARDS, PANELS, CONSOLES, CABINETS AND OTHER BASES, FOR THE CONTROL OR DISTRIBUTION OF ELECTRICITY, FOR A VOLTAGE NOT EXCEEDING 1 000 V	0	0			
8537200000	BOARDS, PANELS, CONSOLES, CABINETS AND OTHER BASES, FOR THE CONTROL OR DISTRIBUTION OF ELECTRICITY, FOR A VOLTAGE EXCEEDING 1 000 V	0	0			
8538100000	BOARDS, PANELS, CONSOLES, DESKS, CABINETS AND OTHER BASES OF HEADING 85.37, NOT EQUIPPED WITH THEIR APPARATUS	0	0			
8538900000	OTHER PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADING 85.35, 85.36 OR 85.37	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8539100000	SEALED BEAM LAMP UNITS	0	0			
8539210000	TUNGSTEN HALOGEN LAMPS AND TUBES	9	0			
8539221000	OTHER MINIATURE FILAMENT LAMPS AND TUBES, EXCEPT ULTRA-VIOLET OR INFRA-RED LAMPS, OF A POWER NOT EXCEEDING 200 W, FOR A VOLTAGE EXCEEDING 100V	9	0			
8539229000	OTHER FILAMENT LAMPS AND TUBES, EXCEPT ULTRA-VIOLET OR INFRA-RED LAMPS, OF A POWER NOT EXCEEDING 200 W, FOR A VOLTAGE EXCEEDING 100V	0	0			
8539291000	OTHER FILAMENT LAMPS AND TUBES, EXCEPT ULTRA-VIOLET OR INFRA-RED LAMPS, FOR THE STREET LIGHTING OR SIGNALLING APPARATUS OF HEADING 85.12, OTHER THAN INTERIOR LIGHTING	9	0			
8539292000	OTHER MINIATURE FILAMENT LAMPS AND TUBES, EXCEPT ULTRA-VIOLET OR INFRA-RED LAMPS	9	0			
8539299010	OTHER FILAMENT LAMPS AND TUBES, EXCEPT ULTRA-VIOLET OR INFRA-RED LAMPS, WITH SPECIAL FEATURES FOR SHADOWLESS 'SCIALYTIC' LAMPS	0	0			
8539299090	OTHER FILAMENT LAMPS AND TUBES, EXCEPT ULTRA-VIOLET OR INFRA-RED LAMPS	9	0			
8539311000	HOT CATHODE FLUORESCENT LAMPS, STRAIGHT TUBES	9	10			
8539312000	HOT CATHODE FLUORESCENT LAMPS, CIRCULAR TUBES	9	10			
8539313000	HOT CATHODE FLUORESCENT LAMP, COMPACT, WHETHER OR NOT INTEGRATED	9	10			
8539319000	OTHER HOT CATHODE FLUORESCENT LAMPS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8539320000	MERCURY OR SODIUM VAPOUR LAMPS; METAL HALIDE LAMPS	9	5			
8539392000	OTHER FILAMENT LAMPS USED AS FLASHLAMPS	9	0			
8539399000	OTHER DISCHARGE LAMPS, EXCEPT ULTRA-VIOLET OR INFRA-RED LAMPS	9	0			
8539410000	ARC LAMPS	0	0			
8539490000	ULTRAVIOLET OR INFRA-RED LAMPS	0	0			
8539901000	SCREW-TYPE BASES	9	0			
8539909000	OTHER PARTS OF ELECTRIC FILAMENT LAMPS OR DISCHARGE LAMP AND ARC LAMPS, EXCEPT SCREW-TYPE BASES	9	0			
8540110000	CATHODE-RAY TELEVISION PICTURE TUBES, COLOUR, INCLUDING VIDEO MONITOR	9	0			
8540120000	CATHODE-RAY TELEVISION PICTURE TUBES, BLACK AND WHITE OR OTHER MONOCHROME, INCLUDING VIDEO MONITOR	9	0			
8540200000	TELEVISION CAMERA TUBES; IMAGE CONVERTERS AND INTENSIFIERS; OTHER PHOTO-CATHODE TUBES	9	0			
8540400000	DATA/GRAPHIC DISPLAY TUBES, COLOUR, WITH A PHOSPHOR DOT SCREEN PITCH SMALLER THAN 0.4 MM	9	0			
8540500000	DATA/GRAPHIC DISPLAY TUBES, BLACK AND WHITE OR OTHER MONOCHROME	9	0			
8540600000	OTHER CATHODE RAY TUBES	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8540710000	MAGNETRONS	9	0			
8540720000	KLYSTRONS	9	0			
8540790000	OTHER MICROWAVE TUBES (FOR EXAMPLE: TRAVELLING WAVE TUBES AND CARCINOTRONS), EXCEPT GRID-CONTROLLED TUBES	9	0			
8540810000	RECEIVER OR AMPLIFIER TUBES	9	0			
8540890000	OTHER ELECTRONIC LAMPS, TUBES AND VALVES, EXCEPT RECEIVER OR AMPLIFIER TUBES	9	0			
8540910000	PARTS OF CATHODE-RAY TUBES	9	0			
8540990000	OTHER PARTS OF ELECTRONIC LAMPS, TUBES AND VALVES, EXCEPT CATHODE RAY TUBES	9	0			
8541100000	DIODES, OTHER THAN PHOTOSENSITIVE OR LIGHT-EMITTING DIODES	0	0			
8541210000	TRANSISTORS, WITH A DISSIPATION RATE OF LESS THAN 1 W, OTHER THAN PHOTOSENSITIVE TRANSISTORS	0	0			
8541290000	TRANSISTORS, WITH A DISSIPATION RATE OF NOT LESS THAN 1 W, OTHER THAN PHOTOSENSITIVE TRANSISTORS	0	0			
8541300000	THYRISTORS, DIACS AND TRIACS, OTHER THAN PHOTOSENSITIVE DEVICES	0	0			
8541401000	LIGHT EMITTING DIODES , WHETHER OR NOT ASSEMBLED IN MODULES OR MADE UP INTO PANELS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8541409000	OTHER PHOTSENSITIVE SEMICONDUCTOR DEVICES AND PHOTOVOLTAIC CELLS WHETHER OR NOT ASSEMBLED IN MODULES OR MADE UP INTO PANELS	0	0			
8541500000	OTHER SEMICONDUCTOR DEVICES	0	0			
8541600000	MOUNTED PIEZO-ELECTRIC CRYSTALS	0	0			
8541900000	PARTS OF DIODES, TRANSISTORS AND SIMILAR SEMICONDUCTOR DEVICES; PHOTSENSITIVE SEMICONDUCTOR DEVICES, INCLUDING PHOTOVOLTAIC CELLS, WHETHER OR NOT ASSEMBLED IN MODULES OR MADE UP INTO PANELS; LIGHT-EMITTING DIODES; MOUNTED PIEZO-ELECTRIC CRYSTALS	0	0			
8542310000	PROCESSORS AND CONTROLLERS, WHETHER OR NOT COMBINED WITH MEMORIES, CONVERTERS, LOGIC CIRCUITS, AMPLIFIERS, CLOCK AND TIMING CIRCUITS, OR OTHER CIRCUITS	0	0			
8542320000	MEMORIES	0	0			
8542330000	AMPLIFIERS	0	0			
8542390000	OTHER ELECTRONIC INTEGRATED CIRCUITS	0	0			
8542900000	PARTS OF ELECTRONIC INTEGRATED CIRCUITS	0	0			
8543100000	PARTICLE ACCELERATORS	0	0			
8543200000	SIGNAL GENERATORS	0	0			
8543300000	MACHINES AND APPARATUS FOR ELECTROPLATING, ELECTROLYSIS OR ELECTROPHORESIS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8543701000	ELECTRIC FENCE ENERGIZERS	0	0			
8543702000	METAL DETECTORS	0	0			
8543703000	REMOTE CONTROLS	0	0			
8543709000	OTHER ELECTRICAL MACHINES AND APPARATUS, HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER	0	0			
8543900000	PARTS OF ELECTRICAL MACHINES AND APPARATUS, HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER	0	0			
8544110000	WINDING WIRE, OF COPPER	0	0			
8544190000	WINDING WIRE, OTHER THAN OF COPPER	9	10			
8544200000	COAXIAL CABLES AND OTHER COAXIAL ELECTRIC CONDUCTORS	9	0			
8544300000	IGNITION WIRING SETS AND OTHER WIRING SETS OF A KIND USED IN MEANS OF TRANSPORT	9	10			
8544421000	OTHER ELECTRIC CONDUCTORS, FOR A VOLTAGE NOT EXCEEDING 1 000 V, FITTED WITH CONNECTORS FOR TELECOMMUNICATIONS	0	0			
8544422000	OTHER ELECTRIC CONDUCTORS, OF COPPER, FOR A VOLTAGE NOT EXCEEDING 1 000 V, FITTED WITH CONNECTORS	0	0			
8544429000	OTHER ELECTRIC CONDUCTORS, FOR A VOLTAGE NOT EXCEEDING 1 000 V, FITTED WITH CONNECTORS	0	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8544491010	OTHER ELECTRIC CONDUCTORS, OF COPPER, FOR A VOLTAGE NOT EXCEEDING 80 V, NOT FITTED WITH CONNECTORS	0	0			
8544491090	OTHER ELECTRIC CONDUCTORS, OF COPPER, FOR A VOLTAGE EXCEEDING 80 V BUT NOT EXCEEDING 1 000 V, NOT FITTED WITH CONNECTORS	0	0			
8544499010	OTHER ELECTRIC CONDUCTORS, EXCEPT COPPER, FOR A VOLTAGE NOT EXCEEDING 80 V, NOT FITTED WITH CONNECTORS	0	0			
8544499090	OTHER ELECTRIC CONDUCTORS, EXCEPT COPPER, FOR A VOLTAGE EXCEEDING 80 V, NOT FITTED WITH CONNECTORS	9	10			
8544601000	ELECTRIC CONDUCTORS, OF COPPER, FOR A VOLTAGE EXCEEDING 1 000 V	0	0			
8544609000	OTHER ELECTRIC CONDUCTORS, EXCEPT COPPER, FOR A VOLTAGE EXCEEDING 1 000 V	9	10			
8544700000	OPTICAL FIBRE CABLES	0	0			
8545110000	CARBON ELECTRODES, OF A KIND USED IN FURNACES	0	0			
8545190000	OTHER CARBON ELECTRODES	9	0			
8545200000	CARBON BRUSHES, FOR ELECTRICAL USE	0	0			
8545902000	BATTERY CARBONS	0	0			
8545909000	OTHER ARTICLES OF GRAPHITE OR OTHER CARBON, WITH OR WITHOUT METAL, FOR ELECTRICAL PURPOSES	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8546100000	GLASS ELECTRICAL INSULATORS	0	0			
8546200000	CERAMIC ELECTRICAL INSULATORS	0	0			
8546901000	SILICONE ELECTRICAL INSULATORS	0	0			
8546909000	OTHER ELECTRICAL INSULATORS OF ANY MATERIAL, EXCEPT GLASS, CERAMICS AND SILICONE	9	10			
8547101000	CERAMIC BODES FOR SPARK PLUGS	9	5			
8547109000	OTHER CERAMIC INSULATING FITTINGS	9	10			
8547200000	PLASTIC INSULATING FITTINGS	9	0			
8547901000	TUBES AND THEIR CONNECTING PIECES, OF BASE METAL, INTERNALLY INSULATED	9	0			
8547909000	OTHER INSULATING FITTINGS WHOLLY OF INSULATING MATERIAL OR WITH MINOR COMPONENTS OF METAL INCORPORATED DURING MOULDING SOLELY FOR THE PURPOSES OF ASSEMBLY, FOR ELECTRICAL MACHINES, APPLIANCES OR INSTALLATIONS	0	0			
8548100000	WASTE AND SCRAP OF PRIMARY CELLS, PRIMARY BATTERIES AND ELECTRIC ACCUMULATORS; SPENT PRIMARY CELLS, SPENT PRIMARY BATTERIES AND SPENT ELECTRIC ACCUMULATORS	9	5			
8548900000	ELECTRICAL PARTS OF MACHINERY OR APPARATUS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER	9	0			
8601100000	RAIL LOCOMOTIVES POWERED FROM AN EXTERNAL SOURCE OF ELECTRICITY	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8601200000	RAIL LOCOMOTIVES POWERED BY ELECTRIC ACCUMULATORS	0	0			
8602100000	DIESEL-ELECTRIC LOCOMOTIVES	0	0			
8602900000	OTHER RAIL LOCOMOTIVES, OTHER THAN DIESEL-ELECTRIC LOCOMOTIVES; LOCOMOTIVE TENDERS	0	0			
8603100000	SELF-PROPELLED RAILWAY OR TRAMWAY VEHICLES, POWERED FROM AN EXTERNAL SOURCE OF ELECTRICITY, OTHER THAN THOSE OF HEADING 86.04	0	0			
8603900000	OTHER SELF-PROPELLED RAILWAY OR TRAMWAY VEHICLES, EXCEPT THOSE POWERED FROM AN EXTERNAL SOURCE OF ELECTRICITY AND THOSE OF HEADING 86.04	0	0			
8604001000	SELF-PROPELLED RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES	0	0			
8604009000	RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES, OTHER THAN SELF- PROPELLED	0	0			
8605000000	RAILWAY OR TRAMWAY PASSENGER COACHES, LUGGAGE VANS, POST OFFICE COACHES AND OTHER SPECIAL PURPOSE COACHES (EXCLUDING THOSE OF HEADING 86.04)	0	0			
8606100000	TANK WAGONS AND SIMILAR EQUIPMENT, FOR RUNNING ON RAILS	0	0			
8606300000	SELF-DISCHARGING RAILWAY VANS AND WAGONS, OTHER THAN THOSE OF SUBHEADING 8606.10.00 OR 8606.20.00	0	0			
8606910000	OTHER COVERED AND CLOSED RAILWAY OR TRAMWAY GOODS VANS AND WAGONS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8606920000	OTHER OPEN RAILWAY OR TRAMWAY GOODS VANS AND WAGONS, WITH NON-REMOVABLE SIDES OF A HEIGHT EXCEEDING 60 CM	0	0			
8606990000	OTHER RAILWAY OR TRAMWAY GOODS VANS AND WAGONS	0	0			
8607110000	DRIVING BOGIES AND BISSEL-BOGIES	0	0			
8607120000	OTHER BOGIES AND BISSEL-BOGIES	0	0			
8607190000	AXLES AND WHEELS; PARTS OF BOGIES, BISSELS, AXLES AND WHEELS	0	0			
8607210000	AIR BRAKES OF RAILWAY OR TRAMWAY VEHICLES, AND PARTS THEREOF	0	0			
8607290000	OTHER BRAKES FOR RAILWAY OR TRAMWAY VEHICLES, AND PARTS THEREOF	0	0			
8607300000	HOOKS FOR RAILWAY OR TRAMWAY VEHICLES AND OTHER COUPLING DEVICES, BUFFERS, AND PARTS THEROF	0	0			
8607910000	OTHER PARTS OF RAIL LOCOMOTIVES	0	0			
8607990000	OTHER PARTS OF RAILWAY OR TRAMWAY VEHICLES	0	0			
8608000000	RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS, TRAMWAYS, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT AND AIRPORT INSTALLATIONS, PARTS THEREOF	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8609000000	CONTAINERS (INCLUDING CONTAINERS FOR THE TRANSPORT OF FLUIDS) SPECIALLY DESIGNED AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT	0	0			
8701100000	PEDESTRIAN-CONTROLLED TRACTORS	0	0			
8701200000	ROAD TRACTORS FOR SEMI-TRAILERS	0	0			
8701300000	TRACK-LAYING TRACTORS	0	0			
8701900000	OTHER TRACTORS, EXCLUDING THOSE OF HEADING 87.09	0	0			
8702101000	MOTOR VEHICLES FOR THE TRANSPORT OF NOT MORE THAN 16 PERSONS, INCLUDING THE DRIVER, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL)	0	0			
8702109000	OTHER MOTOR VEHICLES FOR THE TRANSPORT OF MORE THAN 16 PERSONS, INCLUDING THE DRIVER, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL)	0	0			
8702901000	TROLLEYBUSES, OTHER THAN THOSE WITH A COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL)	0	0			
8702909110	OTHER MOTOR VEHICLES FOR THE TRANSPORT OF NO MORE THAN 16 PERSONS, INCLUDING THE DRIVER, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8702909190	OTHER MOTOR VEHICLES FOR THE TRANSPORT OF NO MORE THAN 16 PERSONS, INCLUDING THE DRIVER, EXCEPT THOSE WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL)	0	0			
8702909910	OTHER MOTOR VEHICLES FOR THE TRANSPORT OF MORE THAN 16 PERSONS, INCLUDING THE DRIVER, EXCEPT TROLLEYBUSES, AND THOSE WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE	0	0			
8702909990	OTHER MOTOR VEHICLES FOR THE TRANSPORT OF MORE THAN 16 PERSONS, INCLUDING THE DRIVER, EXCEPT TROLLEYBUSES AND VEHICLES WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL)	0	0			
8703100000	VEHICLES SPECIALLY DESIGNED FOR TRAVELLING ON SNOW; GOLF CARTS AND SIMILAR VEHICLES	9	5			
8703210010	OTHER VEHICLES FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY NOT EXCEEDING 1 000 CM3, ASSEMBLED	9	10			
8703210090	OTHER VEHICLES FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY NOT EXCEEDING 1 000 CM3	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8703221000	CROSS-COUNTRY (4X4) VEHICLES FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY EXCEEDING 1 000 CM3 BUT NOT EXCEEDING 1 500 CM3	9	10			
8703229010	AMBULANCES, PRISON VANS AND HEARSEs, FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY EXCEEDING 1 000 CM3 BUT NOT EXCEEDING 1 500 CM3	9	10			
8703229020	OTHER ASSEMBLED VEHICLES FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY EXCEEDING 1000 CM3 BUT NOT EXCEEDING 1 500 CM3	9	10			
8703229090	OTHER VEHICLES FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY EXCEEDING 1 000 CM3 BUT NOT EXCEEDING 1 500 CM3	9	10			
8703231000	CROSS-COUNTRY (4X4) VEHICLES FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY EXCEEDING 1 500 CM3 BUT NOT EXCEEDING 3 000 CM3	9	10	Except vehicles with a cylinder capacity from 1 600 cm <sup>3</sup> to 3 000 cm <sup>3</sup> , which are included in category 5		

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8703239010	AMBULANCES, PRISON VANS AND HEARSEs, FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY EXCEEDING 1 500 CM3 BUT NOT EXCEEDING 3 000 CM3	9	10	Except vehicles with a cylinder capacity from 1 600 cm <sup>3</sup> to 3 000 cm <sup>3</sup> , which are included in category 5		
8703239020	OTHER ASSEMBLED VEHICLES FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY EXCEEDING 1 500 CM3 BUT NOT EXCEEDING 3 000 CM3	9	10	Except vehicles with a cylinder capacity from 1 600 cm <sup>3</sup> to 3 000 cm <sup>3</sup> , which are included in category 5		
8703239090	OTHER VEHICLES FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY EXCEEDING 1 500 CM3 BUT NOT EXCEEDING 3 000 CM3	9	10	Except vehicles with a cylinder capacity from 1 600 cm <sup>3</sup> to 3 000 cm <sup>3</sup> , which are included in category 5		
8703241000	CROSS-COUNTRY (4X4) VEHICLES FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY EXCEEDING 3 000 CM3	9	0			
8703249010	AMBULANCES, PRISON VANS AND HEARSEs FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY EXCEEDING 3 000 CM3	9	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8703249020	OTHER ASSEMBLED VEHICLES FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY EXCEEDING 3 000 CM <sup>3</sup>	9	0			
8703249090	OTHER VEHICLES FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY EXCEEDING 3 000 CM <sup>3</sup>	9	0			
8703311000	CROSS-COUNTRY (4X4) VEHICLES, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A CYLINDER CAPACITY NOT EXCEEDING 1 500 CM <sup>3</sup>	9	10			
8703319010	AMBULANCES, PRISON VANS AND HEARSEs, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A CYLINDER CAPACITY NOT EXCEEDING 1 500 CM <sup>3</sup>	9	10			
8703319020	OTHER ASSEMBLED VEHICLES, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A CYLINDER CAPACITY NOT EXCEEDING 1 500 CM <sup>3</sup>	9	10			
8703319090	OTHER VEHICLES, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A CYLINDER CAPACITY NOT EXCEEDING 1 500 CM <sup>3</sup>	9	10			
8703321000	CROSS-COUNTRY (4X4) VEHICLES, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A CYLINDER CAPACITY EXCEEDING 1 500 CM <sup>3</sup> BUT NOT EXCEEDING 2 500 CM <sup>3</sup>	9	10	Except vehicles with a cylinder capacity from 1 600 cm <sup>3</sup> to 2 500 cm <sup>3</sup> , which are included in category 5		

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8703329010	AMBULANCES, PRISON VANS AND HEARSEs, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A CYLINDER CAPACITY EXCEEDING 1 500 CM3 BUT NOT EXCEEDING 2 500 CM3	9	10	Except vehicles with a cylinder capacity from 1 600 cm <sup>3</sup> to 2 500 cm <sup>3</sup> , which are included in category 5		
8703329020	OTHER ASSEMBLED VEHICLES, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A CYLINDER CAPACITY EXCEEDING 1 500 CM3 BUT NOT EXCEEDING 2 500 CM3	9	10	Except vehicles with a cylinder capacity from 1 600 cm <sup>3</sup> to 2 500 cm <sup>3</sup> , which are included in category 5		
8703329090	OTHER VEHICLES, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A CYLINDER CAPACITY EXCEEDING 1 500 CM3 BUT NOT EXCEEDING 2 500 CM3	9	10	Except vehicles with a cylinder capacity from 1 600 cm <sup>3</sup> to 2 500 cm <sup>3</sup> , which are included in category 5		
8703331000	CROSS-COUNTRY (4X4) VEHICLES, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A CYLINDER CAPACITY EXCEEDING 2 500 CM3	9	6	Except vehicles with a cylinder capacity exceeding 3 000 cm <sup>3</sup> , which are included in category 0		

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8703339010	AMBULANCES, PRISON VANS AND HEARSEs, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A CYLINDER CAPACITY EXCEEDING 2 500 CM3	9	6	Except vehicles with a cylinder capacity exceeding 3 000 cm <sup>3</sup> , which are included in category 0		
8703339020	OTHER ASSEMBLED VEHICLES, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A CYLINDER CAPACITY EXCEEDING 2 500 CM3	9	6	Except vehicles with a cylinder capacity exceeding 3 000 cm <sup>3</sup> , which are included in category 0		
8703339090	OTHER VEHICLES, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A CYLINDER CAPACITY EXCEEDING 2 500 CM3	9	6	Except vehicles with a cylinder capacity exceeding 3 000 cm <sup>3</sup> , which are included in category 0		
8703900010	AMBULANCES, PRISON VANS AND HEARSEs, EXCEPT WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE AND COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL)	9	5			
8703900020	OTHER ASSEMBLED VEHICLES, EXCEPT WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE AND WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL)	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8703900090	OTHER VEHICLES, EXCEPT WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE AND WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL)	9	10			
8704100000	DUMPERS DESIGNED FOR OFF-ROAD USE	0	0			
8704211010	ASSEMBLED PICK-UP TRUCKS, FOR THE TRANSPORT OF GOODS, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A GROSS VEHICLE WEIGHT NOT EXCEEDING 4.537 TONNES	0	0			
8704211090	OTHER VEHICLES FOR THE TRANSPORT OF GOODS, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A GROSS VEHICLE WEIGHT NOT EXCEEDING 4.537 TONNES	0	0			
8704219000	OTHER VEHICLES FOR THE TRANSPORT OF GOODS, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A GROSS VEHICLE WEIGHT NOT EXCEEDING 5 TONNES	0	0			
8704221000	OTHER VEHICLES FOR THE TRANSPORT OF GOODS, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A GROSS VEHICLE WEIGHT EXCEEDING 5 TONNES BUT NOT EXCEEDING 6.2 TONNES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8704222000	OTHER VEHICLES FOR THE TRANSPORT OF GOODS, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A GROSS VEHICLE WEIGHT EXCEEDING 6.2 TONNES BUT NOT EXCEEDING 9.3 TONNES	0	0			
8704229000	OTHER VEHICLES FOR THE TRANSPORT OF GOODS, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A GROSS VEHICLE WEIGHT EXCEEDING 9.3 TONNES	0	0			
8704230000	OTHER VEHICLES FOR THE TRANSPORT OF GOODS, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A GROSS VEHICLE WEIGHT EXCEEDING 20 TONNES	0	0			
8704311010	ASSEMBLED PICK-UP TRUCKS, FOR THE TRANSPORT OF GOODS, WITH SPARK-IGNITION INTERNAL COMBUSTION PISTON ENGINE, OF A GROSS VEHICLE WEIGHT NOT EXCEEDING 4.537 TONNES	0	0			
8704311090	OTHER VEHICLES FOR THE TRANSPORT OF GOODS, WITH SPARK-IGNITION INTERNAL COMBUSTION PISTON ENGINE, OF A GROSS VEHICLE WEIGHT NOT EXCEEDING 4.537 TONNES	0	0			
8704319000	OTHER VEHICLES FOR THE TRANSPORT OF GOODS, WITH SPARK-IGNITION INTERNAL COMBUSTION PISTON ENGINE, OF A GROSS VEHICLE WEIGHT NOT EXCEEDING 5 TONNES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8704321000	OTHER VEHICLES FOR THE TRANSPORT OF GOODS, WITH SPARK-IGNITION INTERNAL COMBUSTION PISTON ENGINE, OF A GROSS VEHICLE WEIGHT NOT EXCEEDING 6.2 TONNES	0	0			
8704322000	OTHER VEHICLES FOR THE TRANSPORT OF GOODS, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A GROSS VEHICLE WEIGHT EXCEEDING 6.2 TONNES BUT NOT EXCEEDING 9.3 TONNES	0	0			
8704329000	OTHER VEHICLES FOR THE TRANSPORT OF GOODS, WITH SPARK-IGNITION INTERNAL COMBUSTION PISTON ENGINE, OF A GROSS VEHICLE WEIGHT EXCEEDING 9.3 TONNES	0	0			
8704900000	OTHER VEHICLES FOR THE TRANSPORT OF GOODS, EXCEPT WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL) OR WITH SPARK-IGNITION	0	0			
8705100000	CRANE LORRIES	0	0			
8705200000	MOBILE DRILLING DERRICKS	0	0			
8705300000	FIRE FIGHTING VEHICLES	0	0			
8705400000	CONCRETE-MIXER LORRIES	0	0			
8705901100	ROAD SWEEPER LORRIES	0	0			
8705901900	WATER SPRAYING TRUCKS AND SIMILAR VEHICLES FOR CLEANING PUBLIC HIGHWAYS	0	0			
8705902000	MOBILE RADIOLOGICAL UNITS	0	0			
8705909000	OTHER MOTOR VEHICLES FOR SPECIAL PURPOSES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8706001000	CHASSIS FOR THE MOTOR VEHICLES OF HEADING 87.03 EQUIPPED WITH ENGINES	0	0			
8706002100	CHASSIS FOR THE MOTOR VEHICLES OF HEADINGS 87.04.21 AND 87.04.31, OF A GROSS VEHICLE WEIGHT NOT EXCEEDING 4.537 TONNES EQUIPPED WITH ENGINES	0	0			
8706002900	OTHER CHASSIS FOR THE MOTOR VEHICLES OF HEADINGS 87.04.21 AND 87.04.31 EQUIPPED WITH ENGINES	0	0			
8706009100	CHASSIS FOR VEHICLES OF A GROSS VEHICLE WEIGHT EXCEEDING 5 TONNES BUT NOT EXCEEDING 6.2 TONNES EQUIPPED WITH ENGINES	0	0			
8706009200	CHASSIS FOR VEHICLES OF A GROSS VEHICLE WEIGHT EXCEEDING 6.2 TONNES EQUIPPED WITH ENGINES	0	0			
8706009900	OTHER CHASSIS FITTED WITH ENGINES FOR THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05 EQUIPPED WITH ENGINES	0	0			
8707100000	BODIES (INCLUDING CABS) FOR THE MOTOR VEHICLES OF HEADING 87.03	0	0			
8707901000	BODIES (INCLUDING CABS) FOR THE MOTOR VEHICLES OF HEADING 87.02	0	0			
8707909000	BODIES (INCLUDING CABS) FOR THE MOTOR VEHICLES OF HEADINGS 87.01, 87.04 AND 87.05	0	0			
8708100000	BUMPERS AND PARTS THEREOF	0	0			
8708210000	SAFETY SEAT BELTS	0	0			
8708291000	ROOFS (SOFT TOPS) OF MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8708292000	MUDGUARDS, ENGINE COVERS, SIDES, DOORS AND PARTS THEREOF, OF MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708293000	FRONT GRILLES (LOUVRES, GRATES) OF MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708294000	DASHBOARDS OF MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708295000	FRAMED WINDOWS; WINDOWS, WHETHER OR NOT FRAMED, EQUIPPED WITH HEATING RESISTORS OR ELECTRICAL CONNECTORS, OF MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708299000	OTHER PARTS AND ACCESSORIES OF BODIES (INCLUDING CABS) OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708301000	MOUNTED BRAKE LININGS OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708302100	BRAKE DRUMS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708302200	PNEUMATIC BRAKE SYSTEMS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708302300	HYDRAULIC BRAKE SYSTEMS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708302400	SERVO-BRAKES, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708302500	BRAKE DISCS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708302900	OTHER PARTS OF BRAKES AND SERVO-BRAKES, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708401000	MECHANICAL GEARBOXES AND PARTS THEREOF	0	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8708409000	OTHER GEARBOXES AND PARTS THEREOF, EXCLUDING MECHANICAL	0	0			
8708501100	DRIVE-AXLES WITH DIFFERENTIAL, WHETHER OR NOT PROVIDED WITH OTHER TRANSMISSION COMPONENTS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708501900	PARTS OF DRIVE-AXLES WITH DIFFERENTIAL, WHETHER OR NOT PROVIDED WITH OTHER TRANSMISSION COMPONENTS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708502100	NON-DRIVING AXLES, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708502900	PARTS OF NON-DRIVING AXLES, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708701000	WHEELS AND PARTS THEREOF, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708702000	WHEEL TRIMS (HUB-CAPS, COVERS) AND OTHER ACCESSORIES, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708801000	BALL JOINTS AND PARTS THEREOF, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708802000	SHOCK-ABSORBERS AND PARTS THEREOF, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708809000	OTHER SUSPENSION SYSTEMS AND PARTS THEREOF, EXCEPT BALL JOINTS AND PARTS THEREOF AND SHOCK-ABSORBERS AND PARTS THEREOF	0	0			
8708910000	RADIATORS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8708920000	SILENCERS AND EXHAUST PIPES, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708931000	CLUTCHES, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708939100	CLUTCH PLATES (PRESSES) AND DISCS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708939900	OTHER PARTS OF CLUTCHES OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708940000	STEERING WHEELS, STEERING COLUMNS AND STEERING BOXES; PARTS THEREOF, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708950000	SAFETY AIRBAGS WITH INFLATOR SYSTEM; PARTS THEREOF, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708991100	OTHER CHASSIS FRAMES, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708991900	OTHER PARTS OF CHASSIS FRAMES, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708992100	CARDAN TRANSMISSIONS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708992900	PARTS OF CARDAN TRANSMISSIONS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708993100	MECHANICAL STEERING SYSTEMS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708993200	HYDRAULIC STEERING SYSTEMS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708993300	STEERING TERMINALS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708993900	STEERING SYSTEMS AND PARTS THEREOF, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8708994000	CATERPILLAR TRACKS AND PARTS THEREOF, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708995000	FUEL TANKS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708999600	CHARGERS AND BLOCKAGE SENSORS FOR SAFETY SEAT BELTS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708999900	OTHER PARTS AND ACCESSORIES OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8709110000	WORKS TRUCKS, SELF-PROPELLED, NOT FITTED WITH LIFTING OR HANDLING EQUIPMENT, OF THE TYPE USED IN FACTORIES, WAREHOUSES, DOCK AREAS OR AIRPORTS FOR THE TRANSPORT OF GOODS, AND TRACTORS OF THE TYPE USED ON RAILWAY STATION PLATFORMS, ELECTRIC	0	0			
8709190000	WORKS TRUCKS, SELF-PROPELLED, NOT FITTED WITH LIFTING OR HANDLING EQUIPMENT, OF THE TYPE USED IN FACTORIES, WAREHOUSES, DOCK AREAS OR AIRPORTS FOR THE TRANSPORT OF GOODS, AND TRACTORS OF THE TYPE USED ON RAILWAY STATION PLATFORMS, OTHER THAN ELECTRIC	0	0			
8709900000	PARTS OF THE TRUCKS OF HEADING 87.09	0	0			
8710000000	TANKS AND OTHER ARMoured FIGHTING VEHICLES, WHETHER OR NOT FITTED WITH WEAPONS; PARTS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8711100000	MOTORCYCLES AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS, WITH RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE OF A CLYINDER CAPACITY NOT EXCEEDING 50 CM3	9	10			
8711200000	MOTORCYCLES AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS, WITH RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE OF A CLYINDER CAPACITY EXCEEDING 50 CM3 BUT NOT EXCEEDING 250 CM3	9	10			
8711300000	MOTORCYCLES AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS, WITH RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE OF A CLYINDER CAPACITY EXCEEDING 250 CM3 BUT NOT EXCEEDING 500 CM3	9	10			
8711400000	MOTORCYCLES AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS, WITH RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE OF A CLYINDER CAPACITY EXCEEDING 500 CM3 BUT NOT EXCEEDING 800 CM3	9	10			
8711500000	MOTORCYCLES AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS, WITH RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE OF A CLYINDER CAPACITY EXCEEDING 800 CM3	9	10			
8711900000	SIDE-CARS	9	10			
8712000000	BICYCLES AND OTHER CYCLES (INCLUDING DELIVERY TRICYCLES), NOT MOTORIZED	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8713100000	CARRIAGES AND OTHER VEHICLES FOR DISABLED PERSONS, NOT MECHANICALLY PROPELLED	9	5			
8713900000	CARRIAGES AND OTHER VEHICLES FOR DISABLED PERSONS, MOTORIZED OR MECHANICALLY PROPELLED	9	5			
8714110000	SADDLES OF MOTORCYCLES (INCLUDING MOPEDS)	0	0			
8714190000	PARTS OF MOTORCYCLES (INCLUDING MOPEDS), EXCEPT SADDLES	0	0			
8714200000	PARTS OF CARRIAGES AND OTHER VEHICLES FOR DISABLED PERSONS	9	10			
8714910000	FRAMES AND FORKS, AND PARTS THEREOF	0	0			
8714921000	WHEEL RIMS (RINGS)	0	0			
8714929000	SPOKES FOR WHEELS	0	0			
8714930000	HUBS WITHOUT BRAKES AND FREEWHEEL HUBS	0	0			
8714940000	BRAKES, INCLUDING HUBS WITH BRAKES, AND PARTS THEREOF	0	0			
8714950000	SADDLES	0	0			
8714960000	PEDALS AND CRANK-GEAR, AND PARTS THEREOF	0	0			
8714990000	OTHER PARTS AND ACCESSORIES OF THE VEHICLES OF HEADINGS 87.11 TO 87.13	0	0			
8715001000	BABY CARRIAGES AND SIMILAR EQUIPMENT FOR TRANSPORTING CHILDREN	9	10			
8715009000	PARTS OF BABY CARRIAGES AND SIMILAR EQUIPMENT FOR TRANSPORTING CHILDREN	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8716100000	TRAILERS AND SEMI-TRAILERS OF THE CARAVAN TYPE, FOR HOUSING OR CAMPING	0	0			
8716200000	SELF-LOADING OR SELF-UNLOADING TRAILERS AND SEMI-TRAILERS FOR AGRICULTURAL PURPOSES	0	0			
8716310000	TANKER TRAILERS AND TANKER SEMI-TRAILERS	0	0			
8716390000	OTHER TRAILERS AND SEMI-TRAILERS FOR THE TRANSPORT OF GOODS	0	0			
8716400000	OTHER TRAILERS AND SEMI-TRAILERS, EXCEPT FOR THE TRANSPORT OF GOODS	0	0			
8716801000	HAND-PROPELLED VEHICLES	0	0			
8716809000	OTHER VEHICLES, NOT MECHANICALLY PROPELLED	0	0			
8716900000	PARTS OF THE VEHICLES OF HEADING 87.16	0	0			
8801000010	GLIDERS AND HANG GLIDERS	9	0			
8801000090	BALLOONS AND DIRIGIBLES; AND OTHER NON-POWERED AIRCRAFT	0	0			
8802110000	HELICOPTERS, OF AN UNLADEN WEIGHT NOT EXCEEDING 2 000 KG	0	0			
8802120000	HELICOPTERS, OF AN UNLADEN WEIGHT EXCEEDING 2 000 KG	0	0			
8802201000	AEROPLANES OF A MAXIMUM TAKE-OFF WEIGHT NOT EXCEEDING 5 700 KG, OTHER THAN THOSE INTENDED SPECIFICALLY FOR MILITARY USE, OF AN UNLADEN WEIGHT NOT EXCEEDING 2 000 KG	0	0			
8802209000	OTHER AEROPLANES AND AIRCRAFT, OF AN UNLADEN WEIGHT NOT EXCEEDING 2 000 KG	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8802301000	AEROPLANES OF A MAXIMUM TAKE-OFF WEIGHT NOT EXCEEDING 5 700 KG, OTHER THAN THOSE INTENDED SPECIFICALLY FOR MILITARY USE, OF AN UNLADEN WEIGHT EXCEEDING 2 000 KG BUT NOT EXCEEDING 15 000 KG	0	0			
8802309000	OTHER AEROPLANES AND AIRCRAFT, OF AN UNLADEN WEIGHT EXCEEDING 2 000 KG BUT NOT EXCEEDING 15 000 KG	0	0			
8802400000	OTHER AEROPLANES AND AIRCRAFT, OF AN UNLADEN WEIGHT EXCEEDING 15 000 KG	0	0			
8802600000	SPACECRAFT (INCLUDING SATELLITES) AND SUBORBITAL AND SPACECRAFT LAUNCH VEHICLES	0	0			
8803100000	PROPELLERS AND ROTORS AND PARTS THEREOF	0	0			
8803200000	UNDER-CARRIAGES AND PARTS THEREOF	0	0			
8803300000	OTHER PARTS OF AEROPLANES OR HELICOPTERS	0	0			
8803900000	OTHER PARTS OF THE MACHINES OF HEADINGS 88.01 AND 88.02	0	0			
8804000000	PARACHUTES, INCLUDING DIRIGIBLE PARACHUTES AND ROTOCHUTES; PARTS AND ACCESSORIES	9	0			
8805100000	AIRCRAFT LAUNCHING GEAR AND PARTS THEREOF; DECK-ARRESTOR OR SIMILAR GEAR AND PARTS THEREOF	0	0			
8805210000	AIR COMBAT SIMULATORS AND PARTS THEREOF	0	0			
8805290000	OTHER GROUND FLYING TRAINERS AND PARTS THEREOF	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8901101100	CRUISE SHIPS, EXCURSION BOATS AND SIMILAR VESSELS PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS, AND FERRY-BOATS, OF A GROSS REGISTERED TONNAGE (GRT) NOT EXCEEDING 50 TONNES	0	0			
8901101900	OTHER CRUISE SHIPS, EXCURSION BOATS AND SIMILAR VESSELS PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS, AND FERRY-BOATS, OF A GRT NOT EXCEEDING 1000 TONNES	0	0			
8901102000	CRUISE SHIPS, EXCURSION BOATS AND SIMILAR VESSELS PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS, AND FERRY-BOATS, OF A GRT EXCEEDING 1000 TONNES	0	0			
8901201100	TANKERS, OF A GRT NOT EXCEEDING 50 TONNES	0	0			
8901201900	OTHER TANKERS, OF A GRT NOT EXCEEDING 1000 TONNES	0	0			
8901202000	TANKERS, OF A GRT EXCEEDING 1000 TONNES	0	0			
8901301100	REFRIGERATED VESSELS, OF A GRT NOT EXCEEDING 50 TONNES, OTHER THAN THOSE OF SUBHEADING 8901.20	0	0			
8901301900	OTHER REFRIGERATED VESSELS, OF A GRT NOT EXCEEDING 1000 TONNES, OTHER THAN THOSE OF SUBHEADING 8901.20	0	0			
8901302000	REFRIGERATED VESSELS, OF A GRT EXCEEDING 1000 TONNES, OTHER THAN THOSE OF SUBHEADING 8901.20	0	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8901901100	OTHER VESSELS FOR THE TRANSPORT OF GOODS AND OTHER VESSELS FOR THE TRANSPORT OF BOTH PERSONS AND GOODS, OF A GRT NOT EXCEEDING 50 TONNES	0	0			
8901901900	OTHER VESSELS FOR THE TRANSPORT OF GOODS AND OTHER VESSELS FOR THE TRANSPORT OF BOTH PERSONS AND GOODS, OF A GRT NOT EXCEEDING 1000 TONNES	0	0			
8901902000	OTHER VESSELS FOR THE TRANSPORT OF GOODS AND OTHER VESSELS FOR THE TRANSPORT OF BOTH PERSONS AND GOODS, OF A GRT EXCEEDING 1000 TONNES	0	0			
8902001100	FISHING VESSELS, FACTORY SHIPS AND OTHER VESSELS FOR PROCESSING OR PRESERVING FISHERY PRODUCTS, OF A GRT NOT EXCEEDING 50 TONNES	0	0			
8902001900	OTHER FISHING VESSELS, FACTORY SHIPS AND OTHER VESSELS FOR PROCESSING OR PRESERVING FISHERY PRODUCTS, OF A GRT NOT EXCEEDING 1000 TONNES	0	0			
8902002000	FISHING VESSELS, FACTORY SHIPS AND OTHER VESSELS FOR PROCESSING OR PRESERVING FISHERY PRODUCTS, OF A GRT EXCEEDING 1000 TONNES	0	0			
8903100000	INFLATABLE VESSELS FOR PLEASURE OR SPORT	0	0			
8903910000	SAILBOATS, WITH OR WITHOUT AUXILIARY MOTOR	0	0			
8903920000	MOTORBOATS, OTHER THAN OUTBOARD MOTORBOATS, FOR PLEASURE OR SPORT	0	0			
8903991000	JETSKIS	0	0			
8903999000	YACHTS AND OTHER VESSELS FOR PLEASURE OR SPORT; ROWING BOATS AND CANOES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
8904001000	TUGS AND PUSHER CRAFT, NOT EXCEEDING 50 TONNES	0	0			
8904009000	OTHER TUGS AND PUSHER CRAFT	0	0			
8905100000	DREDGERS	0	0			
8905200000	FLOATING OR SUBMERSIBLE DRILLING OR PRODUCTION PLATFORMS	0	0			
8905900000	LIGHT-VESSELS, FIRE-FLOATS, FLOATING CRANES AND OTHER VESSELS THE NAVIGABILITY OF WHICH IS SUBSIDIARY TO THEIR MAIN FUNCTION; FLOATING DOCKS	0	0			
8906100000	WARSHIPS	0	0			
8906901000	OTHER VESSELS, INCLUDING LIFEBOATS OTHER THAN ROWING BOATS, OF A GRT NOT EXCEEDING 1000 TONNES	0	0			
8906909000	OTHER VESSELS, INCLUDING LIFEBOATS OTHER THAN ROWING BOATS	0	0			
8907100000	INFLATABLE RAFTS	0	0			
8907901000	LIGHT BUOYS	0	0			
8907909000	OTHER FLOATING STRUCTURES	0	0			
8908000000	VESSELS AND OTHER FLOATING STRUCTURES FOR BREAKING UP	0	0			
9001100000	OPTICAL FIBRES, OPTICAL FIBRE BUNDLES AND CABLES	0	0			
9001200000	SHEETS AND PLATES OF POLARIZING MATERIAL	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
9001300000	CONTACT LENSES	9	0			
9001400000	SPECTACLE LENSES OF GLASS	9	5			
9001500000	SPECTACLE LENSES OF OTHER MATERIALS	9	5			
9001900000	OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, UNMOUNTED, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED	9	0			
9002110000	OBJECTIVE LENSES FOR CAMERAS, PROJECTORS OR PHOTOGRAPHIC OR CINEMATOGRAPHIC ENLARGERS OR REDUCERS	9	0			
9002190000	OTHER OBJECTIVE LENSES, MOUNTED, FOR INSTRUMENTS OR APPARATUS	9	0			
9002200000	FILTERS, MOUNTED, FOR INSTRUMENTS OR APPARATUS	9	0			
9002900000	LENSES, PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, MOUNTED, FOR INSTRUMENTS OR APPARATUS, OTHER THAN OBJECTIVE LENS FILTERS AND SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED	9	0			
9003110000	FRAMES AND MOUNTINGS FOR SPECTACLES, GOGGLES OR SIMILAR ARTICLES, OF PLASTIC	9	10			
9003191000	FRAMES AND MOUNTINGS FOR SPECTACLES, GOGGLES OR SIMILAR ARTICLES, OF PRECIOUS METAL OR OF BASE METAL CLAD WITH PRECIOUS METAL (PLATED)	9	10			
9003199000	FRAMES AND MOUNTINGS FOR SPECTACLES, GOGGLES OR SIMILAR ARTICLES, OF OTHER MATERIALS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
9003900000	PARTS OF FRAMES AND MOUNTINGS FOR SPECTACLES, GOGGLES OR SIMILAR ARTICLES	9	0			
9004100000	SUNGLASSES	9	5			
9004901000	OTHER PROTECTIVE GOGGLES FOR USE AT WORK	9	10			
9004909000	OTHER SPECTACLES, CORRECTIVE, PROTECTIVE OR OTHER, AND SIMILAR ARTICLES, EXCEPT SUNGLASSES AND PROTECTIVE GOGGLES FOR USE AT WORK	9	10			
9005100000	BINOCULARS	9	10			
9005800000	MONOCULARS (INCLUDING THOSE FOR ASTRONOMY), OPTICAL TELESCOPES AND MOUNTINGS THEREFOR AND OTHER ASTRONOMICAL INSTRUMENTS AND MOUNTINGS THEREFOR, EXCEPT INSTRUMENTS FOR RADIO-ASTRONOMY	0	0			
9005900000	PARTS AND ACCESSORIES (INCLUDING MOUNTINGS) OF THE APPARATUS OF HEADING 90.05	0	0			
9006100000	PHOTOGRAPHIC CAMERAS OF A KIND USED FOR PREPARING PRINTING PLATES OR CYLINDERS	0	0			
9006300000	SPECIAL CAMERAS FOR UNDERWATER OR AERIAL PHOTOGRAPHY OR FOR MEDICAL EXAMINATION OF INTERNAL ORGANS OR FOR FORENSIC OR CRIMINOLOGICAL LABORATORIES	0	0			
9006400000	INSTANT PRINT CAMERAS	9	0			
9006510000	OTHER PHOTOGRAPHIC CAMERAS, WITH A THROUGH-THE-LENS VIEWFINDER, FOR ROLL FILM OF A WIDTH NOT EXCEEDING 35 MM	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
9006521010	PHOTOGRAPHIC CAMERAS OF A KIND USED FOR RECORDING DOCUMENTS ON MICROFILM, MICROFICHE OR OTHER MICROFORMS, FIXED FOCUS, FOR ROLL FILM OF A WIDTH OF LESS THAN 35 MM	0	0			
9006521090	OTHER FIXED FOCUS PHOTOGRAPHIC CAMERAS, FOR ROLL FILM OF A WIDTH OF LESS THAN 35 MM	9	0			
9006529010	PHOTOGRAPHIC CAMERAS OF A KIND USED FOR RECORDING DOCUMENTS ON MICROFILM, MICROFICHE OR OTHER MICROFORMS, FOR ROLL FILM OF A WIDTH OF LESS THAN 35 MM, EXCEPT FIXED FOCUS	0	0			
9006529090	OTHER PHOTOGRAPHIC CAMERAS, FOR ROLL FILM OF A WIDTH OF LESS THAN 35 MM, EXCEPT FIXED FOCUS	9	0			
9006531010	PHOTOGRAPHIC CAMERAS OF A KIND USED FOR RECORDING DOCUMENTS ON MICROFILM, MICROFICHE OR OTHER MICROFORMS, FIXED FOCUS, FOR ROLL FILM OF A WIDTH OF 35 MM	0	0			
9006531090	OTHER FIXED FOCUS PHOTOGRAPHIC CAMERAS, FOR ROLL FILM OF A WIDTH OF 35 MM	9	0			
9006539010	PHOTOGRAPHIC CAMERAS OF A KIND USED FOR RECORDING DOCUMENTS ON MICROFILM, MICROFICHE OR OTHER MICROFORMS, FOR ROLL FILM OF A WIDTH OF 35 MM, EXCEPT FIXED FOCUS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
9006539090	OTHER PHOTOGRAPHIC CAMERAS, FOR ROLL FILM OF A WIDTH OF 35 MM, EXCEPT FIXED FOCUS	9	0			
9006591010	OTHER PHOTOGRAPHIC CAMERAS OF A KIND USED FOR RECORDING DOCUMENTS ON MICROFILM, MICROFICHE OR OTHER MICROFORMS, FIXED FOCUS	0	0			
9006591090	OTHER FIXED FOCUS PHOTOGRAPHIC CAMERAS	9	0			
9006599010	OTHER PHOTOGRAPHIC CAMERAS OF A KIND USED FOR RECORDING DOCUMENTS ON MICROFILM, MICROFICHE OR OTHER MICROFORMS, EXCEPT FIXED FOCUS	0	0			
9006599090	OTHER PHOTOGRAPHIC CAMERAS, EXCEPT FIXED FOCUS	9	0			
9006610000	DISCHARGE LAMP (ELECTRONIC) FLASHLIGHT APPARATUS	9	0			
9006690000	OTHER APPARATUS AND EQUIPMENT FOR PRODUCING PHOTOGRAPHIC FLASHLIGHT	9	0			
9006910000	PARTS AND ACCESSORIES FOR PHOTOGRAPHIC CAMERAS	9	0			
9006990000	PARTS AND ACCESSORIES OF APPARATUS AND EQUIPMENT FOR PRODUCING PHOTOGRAPHIC FLASHLIGHT	9	0			
9007110000	CINEMATOGRAPHIC CAMERAS FOR FILM OF A WIDTH OF LESS THAN 16 MM OR FOR DOUBLE-8 MM FILM	9	0			
9007190000	OTHER CINEMATOGRAPHIC CAMERAS	0	0			
9007201000	PROJECTORS FOR FILMS OF A WIDTH OF 35 MM OR MORE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
9007209000	OTHER CINEMATOGRAPHIC PROJECTORS, WHETHER OR NOT INCORPORATING SOUND RECORDING OR REPRODUCING APPARATUS, EXCEPT THOSE FOR FILMS OF A WIDTH OF 35 MM OR MORE	0	0			
9007910000	PARTS AND ACCESSORIES FOR CINEMATOGRAPHIC CAMERAS	0	0			
9007920000	PARTS AND ACCESSORIES FOR CINEMATOGRAPHIC PROJECTORS	0	0			
9008100000	SLIDE PROJECTORS	0	0			
9008200000	MICROFILM, MICROFICHE OR OTHER MICROFORM READERS, WHETHER OR NOT CAPABLE OF PRODUCING COPIES	0	0			
9008300000	OTHER FIXED IMAGE PROJECTORS	0	0			
9008400000	PHOTOGRAPHIC ENLARGERS AND REDUCERS	0	0			
9008900000	PARTS AND ACCESSORIES OF FIXED IMAGE PROJECTORS AND PHOTOGRAPHIC ENLARGERS AND REDUCERS	0	0			
9010100000	APPARATUS AND EQUIPMENT FOR AUTOMATICALLY DEVELOPING PHOTOGRAPHIC FILM OR PAPER IN ROLLS OR FOR AUTOMATICALLY EXPOSING DEVELOPED FILM TO ROLLS OF PHOTOGRAPHIC PAPER	0	0			
9010500000	OTHER APPARATUS AND EQUIPMENT FOR PHOTOGRAPHIC OR CINEMATOGRAPHIC LABORATORIES; NEGATOSCOPES	0	0			
9010600000	PROJECTION SCREENS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
9010900000	PARTS AND ACCESSORIES OF THE APPARATUS AND EQUIPMENT OF HEADING 90.10	0	0			
9011100000	STEREOSCOPIC MICROSCOPES	0	0			
9011200000	OTHER MICROSCOPES FOR PHOTOMICROGRAPHY, CINEPHOTOMICROGRAPHY OR MICROPROJECTION	0	0			
9011800000	OTHER MICROSCOPES	0	0			
9011900000	PARTS AND ACCESSORIES OF OPTICAL MICROSCOPES, INCLUDING THOSE FOR PHOTOMICROGRAPHY, CINEPHOTOMICROGRAPHY OR MICROPROJECTION	0	0			
9012100000	MICROSCOPES, OTHER THAN OPTICAL MICROSCOPES, AND DIFFRACTION APPARATUS	0	0			
9012900000	PARTS AND ACCESSORIES OF MICROSCOPES AND DIFFRACTION APPARATUS, OTHER THAN OPTICAL MICROSCOPES	0	0			
9013100000	TELESCOPIC SIGHTS FOR FITTING TO ARMS; PERISCOPES; TELESCOPES FOR MACHINES, APPLIANCES OR INSTRUMENTS OF THIS CHAPTER OR SECTION XVI	0	0			
9013200000	LASERS, OTHER THAN LASER DIODES	0	0			
9013801000	MAGNIFIERS	0	0			
9013809000	LIQUID CRYSTAL DEVICES NOT ELSEWHERE SPECIFIED OR INCLUDED AND OTHER OPTICAL APPLIANCES AND INSTRUMENTS NOT ELSEWHERE SPECIFIED OR INCLUDED	0	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
9013900000	PARTS AND ACCESSORIES OF THE ITEMS OF HEADING 90.13	0	0			
9014100000	DIRECTION FINDING COMPASSES, INCLUDING NAVIGATIONAL COMPASSES	0	0			
9014200000	INSTRUMENTS AND APPLIANCES FOR AERONAUTICAL OR SPACE NAVIGATION, OTHER THAN COMPASSES	0	0			
9014800000	OTHER NAVIGATIONAL INSTRUMENTS AND APPLIANCES	0	0			
9014900000	PARTS AND ACCESSORIES OF THE INSTRUMENTS AND APPLIANCES OF HEADING 90.14	0	0			
9015100000	RANGEFINDERS	0	0			
9015201000	THEODOLITES	0	0			
9015202000	TACHEOMETERS	0	0			
9015300000	LEVELS	0	0			
9015401000	ELECTRIC OR ELECTRONIC PHOTOGRAMMETRICAL SURVEYING INSTRUMENTS AND APPLIANCES	0	0			
9015409000	PHOTOGRAMMETRICAL SURVEYING INSTRUMENTS AND APPLIANCES, OTHER THAN ELECTRIC OR ELECTRONIC	0	0			
9015801000	OTHER ELECTRIC OR ELECTRONIC SURVEYING (INCLUDING PHOTOGRAMMETRICAL SURVEYING), HYDROGRAPHIC, OCEANOGRAPHIC, HYDROLOGICAL, METEOROLOGICAL OR GEOPHYSICAL INSTRUMENTS AND APPLIANCES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
9015809000	OTHER SURVEYING (INCLUDING PHOTOGRAMMETRICAL SURVEYING), HYDROGRAPHIC, OCEANOGRAPHIC, HYDROLOGICAL, METEOROLOGICAL OR GEOPHYSICAL INSTRUMENTS AND APPLIANCES, OTHER THAN ELECTRIC OR ELECTRONIC	0	0			
9015900000	PARTS AND ACCESSORIES OF THE INSTRUMENTS AND APPLIANCES OF HEADING 90.15	0	0			
9016001100	ELECTRIC BALANCES OF A SENSITIVITY OF 5 CG OR BETTER	0	0			
9016001200	ELECTRONIC BALANCES OF A SENSITIVITY OF 5 CG OR BETTER	0	0			
9016001900	BALANCES, OF A SENSITIVITY OF 5 CG OR BETTER, OTHER THAN ELECTRIC OR ELECTRONIC	0	0			
9016009000	PARTS AND ACCESSORIES FOR BALANCES OF THIS SENSITIVITY	0	0			
9017100000	DRAFTING TABLES AND MACHINES, WHETHER OR NOT AUTOMATIC	0	0			
9017201000	PANTOGRAPHS	0	0			
9017202000	DRAWING SETS (MATHS SETS) AND COMPONENTS THEREOF PRESENTED SEPARATELY	0	0			
9017203000	SLIDE RULES, CIRCULAR AND CYLINDRICAL CALCULATORS	0	0			
9017209000	OTHER DRAWING, MARKING-OUT OR MATHEMATICAL CALCULATING INSTRUMENTS	0	0			
9017300000	MICROMETERS, CALLIPERS AND GAUGES	0	0			
9017801000	OTHER INSTRUMENTS FOR LINEAR MEASUREMENT	0	0			
9017809000	OTHER MANUAL INSTRUMENTS FOR MEASURING LENGTH, EXCEPT MICROMETERS, CALLIPERS AND GAUGES, AND OTHER INSTRUMENTS FOR LINEAR MEASUREMENT	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
9017900000	PARTS AND ACCESSORIES OF DRAWING, MARKING-OUT OR MATHEMATICAL CALCULATING INSTRUMENTS	0	0			
9018110000	ELECTRO-CARDIOGRAPHS	0	0			
9018120000	ULTRASONIC SCANNING APPARATUS	0	0			
9018130000	MAGNETIC RESONANCE IMAGING APPARATUS	0	0			
9018140000	SCINTIGRAPHIC APPARATUS	0	0			
9018190000	OTHER ELECTRO-DIAGNOSTIC APPARATUS (INCLUDING APPARATUS FOR FUNCTIONAL EXPLORATORY EXAMINATION OR FOR CHECKING PHYSIOLOGICAL PARAMETERS)	0	0			
9018200000	ULTRAVIOLET OR INFRA-RED RAY APPARATUS	0	0			
9018312000	PLASTIC SYRINGES, WITH OR WITHOUT NEEDLES	9	10			
9018319000	OTHER SYRINGES, WITH OR WITHOUT NEEDLES	0	0			
9018320000	TUBULAR METAL NEEDLES AND NEEDLES FOR SUTURES	9	0			
9018390010	TUBING SETS WITH NEEDLES FOR HAEMODIALYSIS, TRANSFUSIONS OR SIMILAR OPERATIONS	0	0			
9018390090	OTHER NEEDLES, CATHETERS, CANNULAE AND SIMILAR MEDICAL, SURGICAL, DENTAL OR VETERINARY INSTRUMENTS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
9018410000	DENTAL DRILL ENGINES, WHETHER OR NOT COMBINED ON A SINGLE BASE WITH OTHER DENTAL EQUIPMENT	0	0			
9018491000	DENTAL BURRS, DISCS, DRILLS AND BRUSHES	0	0			
9018499000	OTHER DENTAL INSTRUMENTS AND APPLIANCES	0	0			
9018500000	OTHER OPHTHALMIC INSTRUMENTS AND APPLIANCES	0	0			
9018901000	OTHER ELECTRO-MEDICAL INSTRUMENTS AND APPLIANCES	0	0			
9018909000	OTHER MEDICAL, SURGICAL, DENTAL OR VETERINARY INSTRUMENTS AND APPLIANCES	0	0			
9019100000	MECHANO-THERAPY APPLIANCES; MASSAGE APPARATUS; PSYCHOLOGICAL APPITUDE-TESTING APPARATUS	0	0			
9019200000	OZONE THERAPY, OXYGEN THERAPY, AEROSOL THERAPY, ARTIFICIAL RESPIRATION AND OTHER THERAPEUTIC RESPIRATION APPARATUS	0	0			
9020000000	OTHER BREATHING APPLIANCES AND GAS MASKS, EXCLUDING PROTECTIVE MASKS HAVING NEITHER MECHANICAL PARTS NOR REPLACEABLE FILTERS	0	0			
9021101000	ORTHOPAEDIC APPLIANCES	9	0			
9021102000	APPLIANCES FOR FRACTURES	9	0			
9021210000	ARTIFICIAL TEETH	9	10			
9021290000	DENTAL FITTINGS, EXCLUDING ARTIFICIAL TEETH	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
9021310000	ARTIFICIAL JOINTS	9	0			
9021391000	HEART VALVES	9	0			
9021399000	OTHER ARTIFICIAL PARTS OF THE BODY	9	0			
9021400000	HEARING AIDS WORN OR CARRIED TO COMPENSATE FOR A DEFECT OR DISABILITY, EXCLUDING PARTS AND ACCESSORIES	9	0			
9021500000	PACEMAKERS FOR STIMULATING HEART MUSCLES, WORN OR CARRIED, OR IMPLANTED IN THE BODY, TO COMPENSATE FOR A DEFECT OR DISABILITY	9	10			
9021900000	OTHER ORTHOPAEDIC APPLIANCES, INCLUDING CRUTCHES, SURGICAL BELTS AND TRUSSES; SPLINTS AND OTHER FRACTURE APPLIANCES	9	10			
9022120000	COMPUTED TOMOGRAPHY APPARATUS	0	0			
9022130000	OTHER X-RAY APPARATUS, FOR DENTAL USES	0	0			
9022140000	OTHER X-RAY APPARATUS, FOR MEDICAL, SURGICAL OR VETERINARY USES, INCLUDING RADIOGRAPHY OR RADIOTHERAPY APPARATUS	0	0			
9022190000	X-RAY APPARATUS, OTHER THAN FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY USES	0	0			
9022210000	APPARATUS BASED ON THE USE OF ALPHA, BETA OR GAMMA RADIATIONS, FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY USES, INCLUDING RADIOGRAPHY OR RADIOTHERAPY APPARATUS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
9022290000	APPARATUS BASED ON THE USE OF ALPHA, BETA OR GAMMA RADIATIONS, OTHER THAN FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY USES	0	0			
9022300000	X-RAY TUBES	0	0			
9022900000	OTHER X-RAY GENERATORS, HIGH TENSION GENERATORS, CONTROL PANELS AND DESKS, SCREENS, EXAMINATION OR TREATMENT TABLES, CHAIRS AND SIMILAR ITEMS, INCLUDING PARTS AND ACCESSORIES	0	0			
9023001000	MODELS OF HUMAN OR ANIMAL ANATOMIES, DESIGNED FOR DEMONSTRATIONAL PURPOSES (FOR EXAMPLE, IN EDUCATION OR EXHIBITIONS), UNSUITABLE FOR OTHER USES	0	0			
9023002000	PREPARED SLIDES FOR MICROSCOPIC STUDY, DESIGNED FOR DEMONSTRATIONAL PURPOSES (FOR EXAMPLE, IN EDUCATION OR EXHIBITIONS), UNSUITABLE FOR OTHER USES	0	0			
9023009000	OTHER INSTRUMENTS, APPARATUS AND MODELS, DESIGNED FOR DEMONSTRATIONAL PURPOSES, UNSUITABLE FOR OTHER USES	0	0			
9024100000	MACHINES AND APPLIANCES FOR TESTING METALS	0	0			
9024800000	OTHER MACHINES AND APPLIANCES FOR TESTING THE HARDNESS, STRENGTH, COMPRESSIBILITY, ELASTICITY OR OTHER MECHANICAL PROPERTIES OF MATERIALS, EXCEPT METAL	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
9024900000	PARTS AND ACCESSORIES OF MACHINES AND APPLIANCES FOR TESTING THE HARDNESS, STRENGTH, COMPRESSIBILITY, ELASTICITY OR OTHER MECHANICAL PROPERTIES OF MATERIALS	0	0			
9025111000	THERMOMETERS AND PYROMETERS, NOT COMBINED WITH OTHER INSTRUMENTS, LIQUID-FILLED, FOR DIRECT READING, FOR CLINICAL USE	9	5			
9025119000	OTHER THERMOMETERS AND PYROMETERS, NOT COMBINED WITH OTHER INSTRUMENTS, LIQUID-FILLED, FOR DIRECT READING, EXCEPT THOSE FOR CLINICAL USE	0	0			
9025191100	ELECTRIC OR ELECTRONIC PYROMETERS, NOT COMBINED WITH OTHER INSTRUMENTS	0	0			
9025191200	ELECTRIC OR ELECTRONIC THERMOMETERS, NOT COMBINED WITH OTHER INSTRUMENTS, FOR VEHICLES OF CHAPTER 87	0	0			
9025191900	OTHER ELECTRIC OR ELECTRONIC THERMOMETERS, NOT COMBINED WITH OTHER INSTRUMENTS, EXCEPT THOSE FOR VEHICLES OF CHAPTER 87	0	0			
9025199000	OTHER THERMOMETERS AND PYROMETERS, NOT COMBINED WITH OTHER INSTRUMENTS	0	0			
9025803000	HYDROMETERS AND SIMILAR FLOATING INSTRUMENTS	0	0			
9025804100	HYGROMETERS AND PSYCHROMETERS, ELECTRIC OR ELECTRONIC	0	0			
9025804900	OTHER ELECTRIC OR ELECTRONIC INSTRUMENTS, EXCLUDING THERMOMETERS, PYROMETERS AND BAROMETERS, NOT COMBINED WITH OTHER INSTRUMENTS, HYDROMETERS AND SIMILAR FLOATING INSTRUMENTS, HYGROMETERS AND PSYCHROMETERS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
9025809000	OTHER APPARATUS OF HEADING 90.25, RECORDING OR NOT, AND ANY COMBINATION OF THESE INSTRUMENTS, EXCEPT ELECTRIC OR ELECTRONIC	0	0			
9025900000	PARTS AND ACCESSORIES OF HYDROMETERS AND SIMILAR FLOATING INSTRUMENTS, THERMOMETERS, PYROMETERS, BAROMETERS, HYGROMETERS AND PSYCHROMETERS, RECORDING OR NOT, AND ANY COMBINATION OF THESE INSTRUMENTS	0	0			
9026101100	FUEL GAUGES FOR VEHICLES OF CHAPTER 87, ELECTRIC OR ELECTRONIC	0	0			
9026101200	LEVEL GAUGES, ELECTRIC OR ELECTRONIC	0	0			
9026101900	OTHER ELECTRIC OR ELECTRONIC INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING THE FLOW OR LEVEL OF LIQUIDS, EXCLUDING FUEL GAUGES FOR VEHICLES OF CHAPTER 87 AND LEVEL GAUGES	0	0			
9026109000	OTHER INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING THE FLOW OR LEVEL OF LIQUIDS, EXCEPT ELECTRIC OR ELECTRONIC	0	0			
9026200000	INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING PRESSURE	0	0			
9026801100	THERMOCOUPLE HEAT METERS, ELECTRIC OR ELECTRONIC	0	0			
9026801900	OTHER INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING THE FLOW, LEVEL, PRESSURE OR OTHER VARIABLES OF LIQUIDS OR GASES, EXCEPT ELECTRIC OR ELECTRONIC THERMOCOUPLE HEAT METERS	0	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
9026809000	OTHER INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING THE FLOW, LEVEL, PRESSURE OR OTHER VARIABLES OF LIQUIDS OR GASES, EXCEPT ELECTRIC OR ELECTRONIC	0	0			
9026900000	PARTS AND ACCESSORIES OF THE INSTRUMENTS AND APPLIANCES OF HEADING 90.26	0	0			
9027101000	GAS OR SMOKE ANALYSIS APPARATUS, ELECTRIC OR ELECTRONIC	0	0			
9027109000	GAS OR SMOKE ANALYSIS APPARATUS, OTHER THAN ELECTRIC OR ELECTRONIC	0	0			
9027200000	CHROMATOGRAPHS AND ELECTROPHORESIS INSTRUMENTS	0	0			
9027300000	SPECTROMETERS, SPECTROPHOTOMETERS AND SPECTROGRAPHS USING OPTICAL RADIATIONS (UV, VISIBLE, IR)	0	0			
9027500000	OTHER INSTRUMENTS AND APPARATUS USING OPTICAL RADIATIONS (UV, VISIBLE, IR)	0	0			
9027802000	POLARIMETERS, PH METERS, TURBIDIMETERS, SALINOMETERS AND EXPANSION METERS	0	0			
9027803000	SMOKE DETECTORS	0	0			
9027809000	OTHER INSTRUMENTS AND APPARATUS FOR PHYSICAL OR CHEMICAL ANALYSIS, FOR CHECKING VISCOSITY, POROSITY, EXPANSION, SURFACE TENSION OR SIMILAR PROPERTIES OR FOR MEASURING QUANTITIES OF HEAT, SOUND OR LIGHT, EXCEPT ELECTRIC OR ELECTRONIC INSTRUMENTS AND APPARATUS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
9027901000	PARTS AND ACCESSORIES OF THE ELECTRIC OR ELECTRONIC INSTRUMENTS AND APPARATUS OF HEADING 90.27	0	0			
9027909000	PARTS AND ACCESSORIES OF THE OTHER INSTRUMENTS AND APPARATUS OF HEADING 90.27, EXCEPT ELECTRIC OR ELECTRONIC; MICROTOMES	0	0			
9028100000	GAS METERS	0	0			
9028201000	WATER METERS	0	0			
9028209000	LIQUID METERS OTHER THAN WATER METERS	0	0			
9028301000	SINGLE-PHASE ELECTRICITY METERS	0	0			
9028309000	ELECTRICITY METERS OTHER THAN SINGLE-PHASE	0	0			
9028901000	PARTS AND ACCESSORIES OF ELECTRICITY METERS	0	0			
9028909000	OTHER PARTS AND ACCESSORIES OF GAS AND LIQUID METERS, INCLUDING CALIBRATING METERS THEREFOR	9	5			
9029101000	TAXIMETERS	0	0			
9029102000	ELECTRONIC PRODUCTION COUNTERS	0	0			
9029109000	REVOLUTION COUNTERS, ODOMETERS, PEDOMETERS AND SIMILAR COUNTERS	0	0			
9029201000	SPEED INDICATORS, OTHER THAN ELECTRIC OR ELECTRONIC	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
9029202000	TACHOMETERS	0	0			
9029209000	SPEED INDICATORS, ELECTRIC OR ELECTRONIC; STROBOSCOPES	0	0			
9029901000	PARTS AND ACCESSORIES OF SPEED INDICATORS	9	0			
9029909000	OTHER PARTS AND ACCESSORIES OF THE INSTRUMENTS AND APPARATUS OF HEADING 90.29	9	0			
9030100000	INSTRUMENTS AND APPARATUS FOR MEASURING OR DETECTING IONIZING RADIATIONS	0	0			
9030200000	OSCILLOSCOPES AND OSCILLOGRAPHS	0	0			
9030310000	MULTIMETERS, WITHOUT A RECORDING DEVICE	0	0			
9030320000	MULTIMETERS, WITH A RECORDING DEVICE	0	0			
9030330000	OTHER INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING VOLTAGE, CURRENT, RESISTANCE OR POWER, WITHOUT A RECORDING DEVICE	0	0			
9030390000	OTHER INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING VOLTAGE, CURRENT, RESISTANCE OR POWER, WITH A RECORDING DEVICE	0	0			
9030400000	OTHER INSTRUMENTS AND APPARATUS, SPECIALLY DESIGNED FOR TELECOMMUNICATIONS (FOR EXAMPLE, CROSS-TALK METERS, GAIN MEASURING INSTRUMENTS, DISTORTION FACTOR METERS, PSOPHOMETERS)	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
9030820000	INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING SEMICONDUCTOR WAFERS OR DEVICES	0	0			
9030840000	OTHER INSTRUMENTS AND APPARATUS, WITH A RECORDING DEVICE	0	0			
9030890000	OTHER INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING ELECTRICAL QUANTITIES, EXCEPT WITH A RECORDING DEVICE	0	0			
9030901000	PARTS AND ACCESSORIES OF INSTRUMENTS OR APPARATUS FOR MEASURING ELECTRICAL QUANTITIES	0	0			
9030909000	OTHER PARTS AND ACCESSORIES OF THE INSTRUMENTS AND APPARATUS OF HEADING 90.30, EXCEPT FOR MEASURING ELECTRICAL QUANTITIES	0	0			
9031101000	MACHINES FOR BALANCING MECHANICAL PARTS, ELECTRONIC	0	0			
9031109000	MACHINES FOR BALANCING MECHANICAL PARTS, OTHER THAN ELECTRONIC	0	0			
9031200000	TEST BENCHES	0	0			
9031410000	OPTICAL INSTRUMENTS AND APPLIANCES FOR INSPECTING SEMICONDUCTOR WAFERS OR DEVICES OR FOR INSPECTING PHOTOMASKS OR RETICLES USED IN MANUFACTURING SEMICONDUCTOR DEVICES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
9031491000	OPTICAL COMPARATORS, COMPARATOR BENCHES, MEASURING BENCHES, INTERFEROMETERS, OPTICAL SURFACE TESTERS, APPARATUS EQUIPPED WITH DIFFERENTIAL FEELER, ALIGNMENT TELESCOPES, OPTICAL RULES, MICROMETRIC READING APPARATUS, OPTICAL GONIOMETERS OR	0	0			
9031492000	PROFILE PROJECTORS	0	0			
9031499000	OTHER OPTICAL INSTRUMENTS AND APPLIANCES NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER	0	0			
9031802000	APPARATUS FOR REGULATING VEHICLE ENGINES FALLING UNDER CHAPTER 87 (SYNCHROSCOPES)	0	0			
9031803000	PLANIMETERS	0	0			
9031809000	OTHER MEASURING OR CHECKING INSTRUMENTS, APPLIANCES AND MACHINES NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER	0	0			
9031900000	PARTS AND ACCESSORIES OF MEASURING OR CHECKING INSTRUMENTS, APPLIANCES AND MACHINES NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER	0	0			
9032100000	THERMOSTATS	0	0			
9032200000	MANOSTATS	0	0			
9032810000	OTHER AUTOMATIC REGULATING OR CONTROLLING INSTRUMENTS AND APPARATUS, HYDRAULIC OR PNEUMATIC	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
9032891100	VOLTAGE REGULATORS, FOR A VOLTAGE NOT EXCEEDING 260 V AND A CURRENT NOT EXCEEDING 30 A	0	0			
9032891900	OTHER VOLTAGE REGULATORS, FOR A VOLTAGE EXCEEDING 260 V AND A CURRENT EXCEEDING 30 A	0	0			
9032899000	OTHER AUTOMATIC REGULATING OR CONTROLLING INSTRUMENTS AND APPARATUS	0	0			
9032901000	PARTS AND ACCESSORIES OF THERMOSTATS	0	0			
9032902000	PARTS AND ACCESSORIES OF VOLTAGE REGULATORS	0	0			
9032909000	PARTS AND ACCESSORIES OF OTHER AUTOMATIC REGULATING OR CONTROLLING INSTRUMENTS AND APPARATUS	0	0			
9033000000	PARTS AND ACCESSORIES FOR MACHINES, APPLIANCES, INSTRUMENTS OR APPARATUS OF CHAPTER 90, NOT ELSEWHERE SPECIFIED OR INCLUDED	0	0			
9101110000	ELECTRICALLY OPERATED WRIST-WATCHES, INCLUDING STOP-WATCHES, WITH MECHANICAL DISPLAY ONLY, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL (PLATED)	9	0			
9101190000	ELECTRICALLY OPERATED WRIST-WATCHES, INCLUDING STOP-WATCHES, EXCEPT THOSE WITH MECHANIC DISPLAY ONLY, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL (PLATED)	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
9101210000	OTHER AUTOMATIC WRIST-WATCHES, INCLUDING STOP-WATCHES, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL (PLATED)	9	0			
9101290000	OTHER WRIST-WATCHES, INCLUDING STOP-WATCHES, EXCEPT AUTOMATIC, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL (PLATED)	9	0			
9101910000	POCKET-WATCHES AND SIMILAR WATCHES, ELECTRICALLY OPERATED, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL (PLATED)	9	0			
9101990000	POCKET-WATCHES AND SIMILAR WATCHES, OTHER THAN ELECTRICALLY OPERATED, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL (PLATED)	9	0			
9102110000	ELECTRICALLY OPERATED WRIST-WATCHES, INCLUDING STOP-WATCHES, WITH MECHANICAL DISPLAY ONLY, OTHER THAN THOSE OF HEADING 91.01	9	0			
9102120000	ELECTRICALLY OPERATED WRIST-WATCHES, INCLUDING STOP-WATCHES, WITH OPTO-ELECTRONIC DISPLAY ONLY, OTHER THAN THOSE OF HEADING 91.01	9	0			
9102190000	OTHER ELECTRICALLY OPERATED WRIST-WATCHES, INCLUDING STOP-WATCHES, OTHER THAN THOSE OF HEADING 91.01	9	0			
9102210000	OTHER AUTOMATIC WRIST-WATCHES, INCLUDING STOP-WATCHES, OTHER THAN THOSE OF HEADING 91.01	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
9102290000	OTHER WRIST-WATCHES, INCLUDING STOP-WATCHES, EXCEPT AUTOMATIC AND EXCEPT THOSE OF HEADING 91.01	9	0			
9102910000	POCKET-WATCHES AND SIMILAR WATCHES, ELECTRICALLY OPERATED, OTHER THAN THOSE OF HEADING 91.01	9	0			
9102990000	POCKET-WATCHES AND SIMILAR WATCHES, EXCEPT ELECTRICALLY OPERATED AND EXCEPT THOSE OF HEADING 91.01	9	0			
9103100000	ELECTRICALLY OPERATED ALARM CLOCKS AND OTHER CLOCKS WITH WATCH MOVEMENTS	9	10			
9103900000	ALARM CLOCKS AND OTHER CLOCKS WITH WATCH MOVEMENTS, OTHER THAN ELECTRICALLY OPERATED	9	0			
9104001000	INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE FOR VEHICLES OF CHAPTER 87	9	0			
9104009000	INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE FOR AIRCRAFT, SHIPS AND OTHER VEHICLES, OTHER THAN FOR MOTOR VEHICLES	9	0			
9105110000	ELECTRICALLY OPERATED ALARM CLOCKS	9	10			
9105190000	OTHER ALARM CLOCKS, OTHER THAN ELECTRICALLY OPERATED	9	10			
9105210000	WALL CLOCKS, ELECTRICALLY OPERATED	9	10			
9105290000	OTHER WALL CLOCKS, EXCEPT ELECTRICALLY OPERATED	9	10			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
9105911000	CLOCKS FOR ELECTRIC CLOCK SYSTEMS (MASTER AND SECONDARY), ELECTRICALLY OPERATED	0	0			
9105919000	OTHER ELECTRICALLY OPERATED CLOCKS	0	0			
9105990000	OTHER CLOCKS, OTHER THAN ELECTRICALLY OPERATED	0	0			
9106100000	TIME-REGISTERS; TIME-RECORDERS	0	0			
9106901000	PARKING METERS	0	0			
9106909000	OTHER TIME-RECORDING APPARATUS, WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR,	0	0			
9107000000	TIME SWITCHES AND OTHER APPARATUS WHICH MAKE IT POSSIBLE TO OPERATE A DEVICE AT A GIVEN TIME, WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR	0	0			
9108110000	WATCH MOVEMENTS, COMPLETE AND ASSEMBLED, WITH MECHANICAL DISPLAY ONLY OR WITH A DEVICE TO WHICH A MECHANICAL DISPLAY CAN BE INCORPORATED, ELECTRICALLY OPERATED	9	0			
9108120000	WATCH MOVEMENTS, COMPLETE AND ASSEMBLED, WITH OPTO-ELECTRONIC DISPLAY ONLY, ELECTRICALLY OPERATED	9	0			
9108190000	OTHER WATCH MOVEMENTS, COMPLETE AND ASSEMBLED, ELECTRICALLY OPERATED	9	0			
9108200000	WATCH MOVEMENTS, COMPLETE AND ASSEMBLED, AUTOMATIC	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
9108900000	OTHER WATCH MOVEMENTS, COMPLETE AND ASSEMBLED	9	0			
9109110000	OTHER CLOCK MOVEMENTS, COMPLETE AND ASSEMBLED, OF ALARM CLOCKS, ELECTRICALLY OPERATED	9	0			
9109190000	OTHER CLOCK MOVEMENTS, COMPLETE AND ASSEMBLED, ELECTRICALLY OPERATED	9	0			
9109900000	OTHER CLOCK MOVEMENTS, COMPLETE OR FINISHED, NOT BATTERY, ACCUMULATOR OR MAINS POWERED, AND WATCH MOVEMENTS	9	0			
9110110000	COMPLETE WATCH OR CLOCK MOVEMENTS, UNASSEMBLED OR PARTLY ASSEMBLED (MOVEMENT SETS)	9	0			
9110120000	INCOMPLETE WATCH OR CLOCK MOVEMENTS, ASSEMBLED	9	0			
9110190000	ROUGH WATCH OR CLOCK MOVEMENTS	9	0			
9110900000	OTHER WATCH OR CLOCK MOVEMENTS, EXCEPT SMALL, COMPLETE, UNASSEMBLED OR PARTLY ASSEMBLED (MOVEMENT SETS) MOVEMENTS, INCOMPLETE WATCH OR CLOCK MOVEMENTS, ASSEMBLED, ROUGH WATCH OR CLOCK MOVEMENTS	9	0			
9111100000	WATCH CASES OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL, FOR WATCHES OF HEADINGS 91.01 TO 91.02	9	0			
9111200000	WATCH CASES OF BASE METAL, WHETHER OR NOT GOLD- OR SILVER-PLATED, FOR WATCHES OF HEADINGS 91.01 TO 91.02	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
9111800000	OTHER WATCH CASES FOR WATCHES OF HEADINGS 91.01 TO 91.02, NOT OF METAL	9	0			
9111900000	PARTS OF WATCH CASES FOR WATCHES OF HEADINGS 91.01 TO 91.02	9	0			
9112200000	CASES AND SIMILAR ITEMS FOR OTHER CLOCKS AND WATCHES	9	0			
9112900000	PARTS OF CASES AND SIMILAR ITEMS FOR OTHER CLOCKS AND WATCHES	9	0			
9113100000	WATCH STRAPS AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL (PLATED)	9	10			
9113200000	WATCH STRAPS AND PARTS THEREOF, OF BASE METAL, WHETHER OR NOT GOLD- OR SILVER-PLATED	9	10			
9113901000	WATCH STRAPS AND PARTS THEREOF, OF PLASTIC	9	10			
9113902000	WATCH STRAPS AND PARTS THEREOF, OF LEATHER	9	10			
9113909000	WATCH STRAPS AND PARTS THEREOF, OF OTHER MATERIALS	9	10			
9114100000	CLOCK OR WATCH SPRINGS, INCLUDING HAIR-SPRINGS	9	0			
9114200000	JEWELS FOR CLOCKS OR WATCHES	9	0			
9114300000	FACES OR DIALS FOR CLOCKS OR WATCHES	9	0			
9114400000	PLATES AND BRIDGES FOR CLOCKS OR WATCHES	9	0			
9114900000	OTHER CLOCK OR WATCH PARTS, EXCLUDING SPRINGS, JEWELS, FACES OR DIALS, PLATES AND BRIDGES	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
9201100000	UPRIGHT PIANOS	9	0			
9201200000	GRAND PIANOS	9	0			
9201900000	OTHER KEYBOARD STRINGED INSTRUMENTS	9	0			
9202100000	OTHER STRINGED INSTRUMENTS, PLAYED WITH A BOW	9	0			
9202900000	OTHER STRINGED INSTRUMENTS, NOT PLAYED WITH A BOW (E.G. GUITARS)	9	5			
9205100000	BRASS-WIND INSTRUMENTS	9	0			
9205901000	KEYBOARD PIPE ORGANS; HARMONIUMS AND SIMILAR KEYBOARD INSTRUMENTS WITH FREE METAL REEDS	9	0			
9205902000	ACCORDIONS AND SIMILAR INSTRUMENTS;	9	5			
9205903000	MOUTH ORGANS	9	5			
9205909000	OTHER WIND INSTRUMENTS	9	0			
9206000000	PERCUSSION MUSICAL INSTRUMENTS (E.G. DRUMS, XYLOPHONES, CYMBALS, CASTANETS, MARACAS)	9	5			
9207100000	KEYBOARD MUSICAL INSTRUMENTS, THE SOUND OF WHICH IS PRODUCED, OR MUST BE AMPLIFIED, ELECTRICALLY (E.G. ORGANS), EXCEPT ACCORDIONS	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
9207900000	OTHER MUSICAL INSTRUMENTS, THE SOUND OF WHICH IS PRODUCED, OR MUST BE AMPLIFIED, ELECTRICALLY	9	0			
9208100000	MUSICAL BOXES	9	0			
9208900000	FAIRGROUND ORGANS, MECHANICAL STREET ORGANS, MECHANICAL SINGING BIRDS, MUSICAL SAWS AND OTHER MUSICAL INSTRUMENTS NOT ELSEWHERE SPECIFIED OR INCLUDED; DECOY CALLS OF ALL KINDS; WHISTLES, CALL HORNS AND OTHER MOUTH-BLOWN SOUND SIGNALLING INSTRUMENTS	9	0			
9209300000	MUSICAL INSTRUMENT STRINGS	9	0			
9209910000	PARTS AND ACCESSORIES FOR PIANOS	9	0			
9209920000	PARTS AND ACCESSORIES FOR THE MUSICAL INSTRUMENTS OF HEADING 92.02	9	0			
9209940000	PARTS AND ACCESSORIES FOR THE MUSICAL INSTRUMENTS OF HEADING 92.07	9	0			
9209990000	METRONOMES, TUNING FORKS AND PITCH PIPES	9	0			
9301110000	SELF-PROPELLED ARTILLERY WEAPONS	9	5			
9301190000	OTHER ARTILLERY WEAPONS	9	5			
9301200000	ROCKET LAUNCHERS; FLAME-THROWERS; GRENADE LAUNCHERS; TORPEDO TUBES AND SIMILAR PROJECTORS	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
9301901000	LONG FIREARMS WITH SMOOTH-BORE BARRELS, COMPLETELY AUTOMATIC	9	5			
9301902100	LONG FIREARMS WITH RIFLED BARRELS, WITH LOCKS	9	5			
9301902200	LONG FIREARMS WITH RIFLED BARRELS, SEMI-AUTOMATIC	9	5			
9301902300	LONG FIREARMS WITH RIFLED BARRELS, FULLY AUTOMATIC	9	5			
9301902900	OTHER LONG FIREARMS WITH RIFLED BARRELS	9	5			
9301903000	MACHINE GUNS	9	5			
9301904100	FULLY AUTOMATIC PISTOLS	9	5			
9301904900	OTHER SUB-MACHINE GUNS	9	5			
9301909000	OTHER MILITARY WEAPONS, OTHER THAN REVOLVERS, PISTOLS AND BLADED WEAPONS	9	5			
9302001000	REVOLVERS	9	10			
9302002100	SINGLE BARREL PISTOLS, SEMI-AUTOMATIC	9	10			
9302002900	OTHER SINGLE BARREL PISTOLS	9	10			
9302003000	MULTIPLE BARREL PISTOLS	9	10			
9303100000	MUZZLE-LOADING FIREARMS	9	10			
9303201100	SINGLE BARREL LONG FIREARMS, SMOOTH BORE, REPEATING	9	10			
9303201200	SINGLE BARREL LONG FIREARMS, SMOOTH-BORE, SEMI-AUTOMATIC	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
9303201900	OTHER SINGLE-BARREL LONG FIREARMS, SMOOTH-BORE	9	10			
9303202000	MULTIPLE BARREL LONG FIREARMS, SMOOTH BORE, INCLUDING COMBINED FIREARMS	9	10			
9303209000	OTHER SHOTGUNS AND HUNTING OR SPORTING RIFLES, SMOOTH-BORE, WITH AT LEAST ONE BARREL	9	10			
9303301000	LONG FIREARMS FOR HUNTING OR TARGET-SHOOTING, SINGLE-SHOT	9	10			
9303302000	LONG FIREARMS FOR HUNTING OR TARGET-SHOOTING, SEMI-AUTOMATIC	9	10			
9303309000	OTHER LONG FIREARMS FOR HUNTING OR TARGET-SHOOTING	9	10			
9303900000	OTHER FIREARMS AND SIMILAR DEVICES WHICH OPERATE BY THE FIRING OF AN EXPOSIVE CHARGE	9	0			
9304001000	OTHER AIR GUNS	9	0			
9304009000	OTHER ARMS, EXCEPT AIR GUNS	9	0			
9305101000	FIRING MECHANISMS	9	10			
9305102000	FRAMES AND BASES	9	10			
9305103000	BARRELS	9	10			
9305104000	PISTONS, PINS AND RECOIL ABSORBERS	9	10			
9305105000	CHARGERS AND PARTS THEREOF	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
9305106000	SILENCERS AND PARTS THEREOF	9	10			
9305107000	BUTTS, GRIPS AND PLATES	9	10			
9305108000	SLIDES (FOR PISTOLS) AND DRUMS (FOR REVOLVERS)	9	10			
9305109000	PARTS AND ACCESSORIES OF REVOLVERS OR PISTOLS	9	10			
9305210000	SMOOTH-BORE BARRELS OF THE SHOTGUNS OR HUNTING GUNS OF HEADING 93.03	9	10			
9305291000	FIRING MECHANISMS	9	10			
9305292000	FRAMES AND BASES	9	10			
9305293000	RIFLED BARRELS	9	10			
9305294000	PISTONS, PINS AND RECOIL ABSORBERS	9	10			
9305295000	CHARGERS AND PARTS THEREOF	9	10			
9305296000	SILENCERS AND PARTS THEREOF	9	10			
9305297000	FIRING CHAMBER COVERS AND PARTS THEREOF	9	10			
9305298000	FIRING CHAMBERS, BOLTS AND BOLT HOLDERS	9	10			
9305299000	OTHER PARTS AND ACCESSORIES OF THE LONG FIREARMS OF HEADING 93.03	9	10			
9305911100	FIRING MECHANISMS	9	0			
9305911200	FRAMES AND BASES	9	5			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
9305911300	BARRELS	9	5			
9305911400	PISTONS, PINS AND RECOIL ABSORBERS	9	5			
9305911500	CHARGERS AND PARTS THEREOF	9	5			
9305911600	SILENCERS AND PARTS THEREOF	9	5			
9305911700	FIRING CHAMBER COVERS AND PARTS THEREOF	9	5			
9305911800	FIRING CHAMBERS, BOLTS AND BOLT HOLDERS	9	5			
9305911900	OTHER PARTS AND ACCESSORIES OF MACHINE GUNS, LIGHT MACHINE GUNS AND SUB-MACHINE GUNS OR SMOOTH-BORE OR RIFLED-BARREL LONG FIREARMS	9	5			
9305919000	OTHER PARTS AND ACCESSORIES OF THE MILITARY WEAPONS OF HEADING 93.01	9	5			
9305990000	OTHER PARTS AND ACCESSORIES OF THE ARTICLES OF HEADINGS 93.01 TO 93.04	9	0			
9306210000	CARTRIDGES FOR SHOTGUNS OR RIFLES WITH SMOOTH-BORE BARRELS	9	10			
9306291000	AIR GUN PELLETS	9	10			
9306299000	PARTS OF CARTRIDGES FOR LONG FIREARMS WITH SMOOTH-BORE BARRELS	9	10			
9306302000	CARTRIDGES FOR RIVETING OR SIMILAR TOOLS OR FOR CAPTIVE-BOLT HUMANE KILLERS	9	10			
9306303000	OTHER CARTRIDGES FOR MILITARY PURPOSES	9	10			
9306309000	OTHER CARTRIDGES AND PARTS THEREOF	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
9306901100	AMMUNITION AND PROJECTILES FOR MILITARY WEAPONS	9	10			
9306901200	HARPOONS FOR HARPOON LAUNCHERS	9	0			
9306901900	OTHER AMMUNITION AND PROJECTILES, EXCEPT MILITARY WEAPONS AND HARPOONS FOR HARPOON LAUNCHERS	9	10			
9306909000	PARTS OF THE OTHER ARTICLES OF HEADING 93.06	9	10			
9307000000	SWORDS, CUTLASSES, BAYONETS, LANCES AND SIMILAR ARMS AND PARTS THEREOF AND SCABBARDS AND SHEATHS THEREFOR	9	0			
9401100000	SEATS OF A KIND USED FOR AIRCRAFT	0	0			
9401200000	SEATS OF A KIND USED FOR MOTOR VEHICLES	0	0			
9401300000	SWIVEL SEATS WITH VARIABLE HEIGHT ADJUSTMENT	9	10			
9401400000	SEATS OTHER THAN GARDEN SEATS OR CAMPING EQUIPMENT, CONVERTIBLE INTO BEDS	9	10			
9401510000	SEATS OF BAMBOO OR RATTAN	9	10			
9401590000	OTHER SEATS EXCEPT OF BAMBOO OR RATTAN	9	10			
9401610000	OTHER SEATS, UPHOLSTERED, WITH WOODEN FRAMES	9	10			
9401690000	OTHER SEATS, NOT UPHOLSTERED, WITH WOODEN FRAMES	9	10			
9401710000	OTHER SEATS, UPHOLSTERED, WITH METAL FRAMES	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
9401790000	OTHER SEATS, NOT UPHOLSTERED, WITH METAL FRAMES	9	10			
9401800000	OTHER SEATS, WHETHER OR NOT CONVERTIBLE INTO BEDS	9	10			
9401901000	DEVICES FOR RECLINING SEATS	9	10			
9401909000	OTHER PARTS OF SEATS, INCLUDING THOSE CONVERTIBLE INTO BEDS	9	10			
9402101000	DENTISTS' CHAIRS	0	0			
9402109000	BARBERS' OR SIMILAR CHAIRS, HAVING ROTATING AS WELL AS BOTH RECLINING AND ELEVATING MOVEMENTS, AND PARTS THEREOF	0	0			
9402901000	OPERATING TABLES AND PARTS THEREOF	0	0			
9402909000	OTHER MEDICAL, SURGICAL, DENTAL OR VETERINARY FURNITURE, AND PARTS THEREOF	0	0			
9403100000	METAL FURNITURE OF A KIND USED IN OFFICES	9	10			
9403200000	OTHER METAL FURNITURE	9	10			
9403300000	WOODEN FURNITURE OF A KIND USED IN OFFICES	9	10			
9403400000	WOODEN FURNITURE OF A KIND USED IN THE KITCHEN	9	10			
9403500000	WOODEN FURNITURE OF A KIND USED IN THE BEDROOM	9	10			
9403600000	OTHER WOODEN FURNITURE	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
9403700000	PLASTIC FURNITURE	9	10			
9403810000	FURNITURE OF BAMBOO OR RATTAN	9	10			
9403890000	FURNITURE OF OTHER MATERIALS, INCLUDING OSIER, BAMBOO OR SIMILAR MATERIALS	9	10			
9403900000	PARTS OF FURNITURE	9	10			
9404100000	MATTRESS SUPPORTS	9	10			
9404210000	MATTRESSES, OF CELLULAR RUBBER OR PLASTIC, WHETHER OR NOT COVERED	9	10			
9404290000	MATTRESSES OF OTHER MATERIALS, EXCLUDING CELLULAR RUBBER OR PLASTIC	9	10			
9404300000	SLEEPING BAGS	9	10			
9404900000	OTHER ARTICLES OF BEDDING AND SIMILAR FURNISHING (E.G. EIDERDOWNS)	9	10			
9405101000	LAMPS AND OTHER ELECTRIC CEILING OR WALL LIGHTING FITTINGS, SPECIAL LAMPS FOR LIGHTING OPERATING ROOMS OR DENTAL SURGERIES (SHADOWLESS OR SCIALYTIC LAMPS)	0	0			
9405109000	OTHER LAMPS AND OTHER ELECTRIC CEILING OR WALL LIGHTING FITTINGS, EXCLUDING THOSE OF A KIND USED FOR LIGHTING PUBLIC OPEN SPACES OR THOROUGHFARES	9	7			
9405200000	ELECTRIC TABLE, DESK, BEDSIDE OR FLOOR-STANDING LAMPS	9	7			
9405300000	LIGHTING SETS OF A KIND USED FOR CHRISTMAS TREES	9	10			
9405401000	ELECTRIC LIGHTING FITTINGS FOR PUBLIC LIGHTING	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
9405402000	SEARCHLIGHTS	0	0			
9405409000	OTHER ELECTRIC LIGHTING FITTINGS	0	0			
9405501000	LIGHTING FITTINGS FOR PRESSURIZED LIQUID FUEL	9	10			
9405509000	OTHER NON-ELECTRICAL LIGHTING FITTINGS	9	10			
9405600000	ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND SIMILAR ARTICLES	0	0			
9405910000	PARTS OF LIGHTING FITTINGS NOT ELSEWHERE SPECIFIED OR INCLUDED, OF GLASS	9	10			
9405920000	PARTS OF LIGHTING FITTINGS NOT ELSEWHERE SPECIFIED OR INCLUDED, OF PLASTIC	9	10			
9405990000	OTHER PARTS OF LIGHTING FITTINGS, ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND SIMILAR ARTICLES, HAVING A PERMANENTLY FIXED LIGHT SOURCE, EXCEPT OF GLASS OR PLASTIC	9	10			
9406000000	PREFABRICATED BUILDINGS	0	0			
9503001000	TRICYCLES, SCOOTERS, PEDAL CARS AND SIMILAR WHEELED TOYS; DOLLS' CARRIAGES	9	10			
9503002100	DOLLS' CLOTHING, CLOTHING ACCESSORIES, FOOTWEAR AND HEADGEAR	9	10			
9503002900	DOLLS, WHETHER OR NOT DRESSED	9	10			
9503003000	REDUCED-SIZE ("SCALE") MODELS AND SIMILAR RECREATIONAL MODELS, WORKING OR NOT	9	5			
9503004000	PUZZLES OF ALL KINDS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
9503009100	ELECTRIC TRAINS, INCLUDING TRACKS, SIGNALS AND OTHER ACCESSORIES	9	10			
9503009200	OTHER CONSTRUCTIONAL TOYS	9	10			
9503009300	TOYS REPRESENTING ANIMALS OR NON-HUMAN CREATURES	9	10			
9503009400	TOY MUSICAL INSTRUMENTS AND APPARATUS	9	10			
9503009500	TOYS PUT UP IN SETS OR ASSORTMENTS	9	10			
9503009600	OTHER TOYS, WITH A MOTOR	9	10			
9503009900	OTHER TOYS	9	10			
9504100000	VIDEO GAMES OF A KIND USED WITH A TELEVISION RECEIVER	9	0			
9504200000	BILLIARDS AND THEIR ACCESSORIES	9	10			
9504301000	GAMES OF SKILL OR CHANCE, OPERATED BY COINS, BANKNOTES, TOKENS OR OTHER SIMILAR ARTICLES	9	5			
9504309000	OTHER GAMES OPERATED BY COINS, BANKNOTES, TOKENS OR OTHER SIMILAR ARTICLES, EXCLUDING AUTOMATIC BOWLING ALLEY EQUIPMENT	9	5			
9504400000	PLAYING CARDS	9	10			
9504901000	CHESS AND DRAUGHTS	9	10			
9504902000	BOWLING ALLEY EQUIPMENT, WHETHER OR NOT AUTOMATIC	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
9504909100	GAMES OF SKILL OR CHANCE, OTHER THAN OPERATED BY COINS, BANKNOTES, TOKENS OR OTHER SIMILAR ARTICLES	9	10			
9504909900	OTHER ARTICLES FOR PARLOUR GAMES	9	10			
9505100000	ARTICLES FOR CHRISTMAS FESTIVITIES	9	10			
9505900000	FESTIVE, CARNIVAL OR OTHER ENTERTAINMENT ARTICLES, INCLUDING CONJURING TRICKS AND NOVELTY ITEMS	9	10			
9506110000	SNOW-SKIS	9	10			
9506120000	SNOW-SKI FASTENINGS	9	10			
9506190000	OTHER SNOW-SKI EQUIPMENT	9	10			
9506210000	SAILBOARDS	9	10			
9506290000	WATER-SKIS, SURF-BOARDS AND OTHER WATER-SPORT EQUIPMENT	9	10			
9506310000	GOLF CLUBS, COMPLETE	9	10			
9506320000	GOLF BALLS	9	10			
9506390000	OTHER GOLF EQUIPMENT	9	10			
9506400000	ARTICLES AND EQUIPMENT FOR TABLE-TENNIS	9	10			
9506510000	LAWN-TENNIS RACKETS, WHETHER OR NOT STRUNG	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
9506590000	BADMINTON OR SIMILAR RACKETS, WHETHER OR NOT STRUNG	9	10			
9506610000	LAWN-TENNIS BALLS, OTHER THAN TABLE-TENNIS BALLS	9	10			
9506620000	INFLATABLE BALLS	9	10			
9506690000	OTHER BALLS, EXCLUDING GOLF BALLS, TENNIS BALLS AND INFLATABLE BALLS	9	10			
9506700000	ICE SKATES AND ROLLER SKATES, INCLUDING SKATING BOOTS WITH SKATES ATTACHED	9	10			
9506910000	ARTICLES AND EQUIPMENT FOR GENERAL PHYSICAL EXERCISE, GYMNASTICS OR ATHLETICS	9	10			
9506991000	ARTICLES AND EQUIPMENT FOR BASEBALL AND SOFTBALL, OTHER THAN BALLS	9	10			
9506999000	OTHER ARTICLES AND EQUIPMENT FOR SPORTS OR OUTDOOR GAMES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; SWIMMING POOLS AND PADDLING POOLS	9	10			
9507100000	FISHING RODS	9	0			
9507200000	FISH-HOOKS, WHETHER OR NOT SNELLED	9	0			
9507300000	FISHING REELS	9	0			
9507901000	OTHER ARTICLES FOR LINE FISHING	9	5			
9507909000	BUTTERFLY NETS FOR ALL USES; DECOY 'BIRDS (OTHER THAN THOSE OF HEADING 92.08 OR 97.05) AND SIMILAR HUNTING REQUISITES	9	0			



Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
9508100000	TRAVELLING CIRCUSES AND TRAVELLING MENAGERIES	0	0			
9508900000	ROUNABOUTS, SWINGS, SHOOTING GALLERIES AND OTHER FAIRGROUND AMUSEMENTS	0	0			
9601100000	WORKED IVORY AND ARTICLES OF IVORY	9	0			
9601900000	WORKED BONE, TORTOISE-SHELL, HORN, ANTLERS, CORAL, MOTHER-OF-PEARL AND OTHER ANIMAL CARVING MATERIAL AND ARTICLES OF THESE MATERIALS	9	10			
9602001000	GELATINE CAPSULES FOR MEDICINES	0	0			
9602009000	WORKED VEGETABLE OR MINERAL CARVING MATERIAL AND ARTICLES OF THESE MATERIALS; MOULDED OR WORKED ARTICLES OF WAX, PARAFFIN WAX, STEARIN AND OTHER ARTICLES NOT ELSEWHERE SPECIFIED OR INCLUDED; WORKED, UNHARDENED GELATIN AND OTHER ARTICLES OF GELATIN, EXCEPT OF HEADING 35.03	9	0			
9603100000	BROOMS AND BRUSHES, CONSISTING OF TWIGS OR OTHER VEGETABLE MATERIALS BOUND TOGETHER, WITH OR WITHOUT HANDLES	9	10			
9603210000	TOOTHBRUSHES, INCLUDING DENTAL-PLATE BRUSHES	9	10			
9603290000	SHAVING BRUSHES, HAIR BRUSHES, NAIL BRUSHES, EYELASH BRUSHES AND OTHER TOILET BRUSHES FOR USE ON THE PERSON, INCLUDING SUCH BRUSHES CONSTITUTING PARTS OF APPLIANCES	9	10			
9603301000	ARTISTS' BRUSHES	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
9603309000	WRITING BRUSHES AND SIMILAR BRUSHES FOR THE APPLICATION OF COSMETICS	9	10			
9603400000	PAINT, DISTEMPER, VARNISH OR SIMILAR BRUSHES (OTHER THAN BRUSHES OF SUBHEADING 9603.30); PAINT PADS AND ROLLERS	9	10			
9603500000	OTHER BRUSHES CONSTITUTING PARTS OF MACHINES, APPLIANCES OR VEHICLES	9	0			
9603901000	PREPARED KNOTS AND TUFTS FOR BROOM OR BRUSH MAKING;	9	10			
9603909000	OTHER BROOMS AND BRUSHES, HAND-OPERATED MECHANICAL FLOOR SWEEPERS, NOT MOTORIZED, SQUEEGEES OF RUBBER OR SIMILAR FLEXIBLE MATERIALS	9	10			
9604000000	HAND SIEVES AND HAND RIDDLES	0	0			
9605000000	TRAVEL SETS FOR PERSONAL TOILET, SEWING OR SHOE OR CLOTHES CLEANING	9	10			
9606100000	PRESS-FASTENERS, SNAP-FASTENERS AND PRESS STUDS AND PARTS THEREFOR	0	0			
9606210000	BUTTONS OF PLASTIC, NOT COVERED WITH TEXTILE MATERIAL	0	0			
9606220000	BUTTONS OF BASE METAL, NOT COVERED WITH TEXTILE MATERIAL	0	0			
9606291000	BUTTONS OF TAGUA (VEGETABLE IVORY)	0	0			
9606299000	BUTTONS OF OTHER MATERIALS	0	0			
9606301000	BUTTON MOULDS AND OTHER PARTS OF BUTTONS; BUTTON BLANKS, OF PLASTIC OR TAGUA (VEGETABLE IVORY)	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
9606309000	OTHER BUTTON MOULDS AND OTHER PARTS OF BUTTONS; BUTTON BLANKS, OF OTHER MATERIALS	0	0			
9607110000	SLIDE FASTENERS, WITH TEETH OF BASE METAL	0	0			
9607190000	OTHER SLIDE FASTENERS	0	0			
9607200000	PARTS OF SLIDE FASTENERS	0	0			
9608101000	BALLPOINT PENS	9	10			
9608102100	BALLPOINT PEN TIPS, WHETHER OR NOT WITH BALL	0	0			
9608102900	OTHER PARTS OF BALLPOINT PENS (EXCLUDING REFILLS WITH TIPS), EXCLUDING TIPS, WHETHER OR NOT WITH BALL	0	0			
9608201000	FELT-TIPPED AND OTHER POROUS-TIPPED PENS AND MARKERS	9	10			
9608209000	PARTS OF FELT-TIPPED AND OTHER POROUS-TIPPED PENS AND MARKERS	0	0			
9608310000	STYLOGRAPH PENS, FOUNTAIN PENS AND OTHER INDIAN INK DRAWING PENS	9	10			
9608390000	OTHER STYLOGRAPH PENS, FOUNTAIN PENS AND OTHER PENS	9	10			
9608400000	PROPELLING OR SLIDING PENCILS	9	10			
9608500000	SETS OF ARTICLES FROM TWO OR MORE OF THE FOREGOING SUBHEADINGS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
9608600000	REFILLS FOR BALLPOINT PENS, COMPRISING THE BALLPOINT AND INK-RESERVOIR	9	10			
9608910000	PEN NIBS AND NIB POINTS	9	0			
9608990000	DUPLICATING STYLOS, PEN-HOLDERS, PENCIL-HOLDERS AND SIMILAR ARTICLES, AND OTHER PARTS OF ARTICLES OF HEADING 96.08	9	10			
9609100000	PENCILS	9	10			
9609200000	LEADS FOR PENCILS OR PROPELLING OR SLIDING PENCILS	9	10			
9609900000	PASTELS, CHARCOALS AND CHALKS FOR WRITING OR DRAWING AND TAILORS' CHALKS	9	10			
9610000000	SLATES AND BOARDS, WITH WRITING OR DRAWING SURFACES, WHETHER OR NOT FRAMED	9	10			
9611000000	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	9	5			
9612100000	TYPEWRITER OR SIMILAR RIBBONS, INKED OR OTHERWISE PREPARED FOR GIVING IMPRESSIONS, WHETHER OR NOT ON SPOOLS OR IN CARTRIDGES	9	10			
9612200000	INK-PADS, WHETHER OR NOT INKED, WITH OR WITHOUT BOXES	9	5			
9613100000	POCKET LIGHTERS, GAS FUELLED, NON-REFILLABLE	9	10			
9613200000	POCKET LIGHTERS, GAS FUELLED, REFILLABLE	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
9613800000	OTHER CIGARETTE LIGHTERS AND OTHER LIGHTERS	9	10			
9613900000	PARTS OF CIGARETTE LIGHTERS AND OTHER LIGHTERS, OTHER THAN FLINTS AND WICKS	9	10			
9614000000	SMOKING PIPES (INCLUDING PIPE BOWLS) AND CIGAR OR CIGARETTE HOLDERS, AND PARTS THEREOF	9	5			
9615110000	COMBS, HAIR-SLIDES AND THE LIKE, OF HARD RUBBER OR PLASTIC	9	10			
9615190000	COMBS, HAIR-SLIDES AND THE LIKE, OF MATERIALS OTHER THAN HARD RUBBER OR PLASTIC	9	10			
9615900000	HAIR PINS, CURLING PINS, CURLING GRIPS, HAIR-CURLERS AND THE LIKE AND PARTS THEREOF, OTHER THAN THOSE OF HEADING 85.16	9	10			
9616100000	SCENT SPRAYS, AND MOUNTS AND HEADS THEREFOR	9	10			
9616200000	POWDER-PUFFS AND SIMILAR ARTICLES FOR THE APPLICATION OF COSMETICS OR TOILET PREPARATIONS	9	10			
9617000000	VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE WITH CASES; PARTS THEREOF OTHER THAN GLASS INNERS	0	0			
9618000000	TAILORS' DUMMIES AND SIMILAR ARTICLES; AUTOMATA AND OTHER ANIMATED DISPLAYS USED FOR SHOP WINDOW DRESSING	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
9701100000	PAINTINGS, DRAWINGS AND PASTELS, EXECUTED ENTIRELY BY HAND	9	10			
9701900000	COLLAGES AND SIMILAR DECORATIVE PLAQUES	9	10			
9702000000	ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS	9	10			
9703000000	ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL	9	10			
9704000000	POSTAGE OR REVENUE STAMPS, POSTMARKS, FIRST-DAY COVERS, PRE-STAMPED STATIONERY AND THE LIKE, FRANKED, OR IF UNFRANKED NOT BEING OF LEGAL TENDER AND NOT BEING INTENDED FOR USE AS LEGAL TENDER IN THE COUNTRY OF DESTINATION	9	10			
9705000000	COLLECTIONS AND COLLECTORS' PIECES OF ZOOLOGICAL, BOTANICAL, MINERALOGICAL, ANATOMICAL, HISTORICAL, ARCHAEOLOGICAL, PALAEONTOLOGICAL, ETHNOGRAPHIC OR NUMISMATIC INTEREST	9	10			
9706000000	ANTIQUES OF AN AGE EXCEEDING ONE HUNDRED YEARS	9	10			

<sup>1</sup> SEA: Agricultural Safeguard foreseen in Article 29 of this Agreement.