

## ANNEX 1

### TARIFF SCHEDULES

#### Part A: Tariff Schedule of China

##### General Notes

1. **Base Rates of Customs Duty.** The base rates of duty set out in this Schedule reflect the Most-Favored-Nation tariff rates of the Chinese customs duty in effect on January 1, 2014.
2. **Staging.** The following staging categories apply to the elimination of customs duties by China in accordance with Article 8:
  - (a) customs duties on originating goods provided for in the items in staging category “A” shall be eliminated entirely and such goods shall be free of customs duty on the date this Agreement enters into force;
  - (b) customs duties on originating goods provided for in the items in staging category “B” shall be removed in five equal annual stages beginning on the date this Agreement enters into force, and such goods shall be free of customs duty, effective January 1 of year five;
  - (c) customs duties on originating goods provided for in the items in staging category “E” shall remain at base rates.
3. The base rate of customs duty and staging category for determining the interim rate of customs duty at each stage of reduction for an item are indicated for the item in this Schedule.
4. Interim staged rates shall be rounded down, at least to the nearest tenth of a percentage point.
5. For the purposes of this General Notes and Schedule, year one means the year this Agreement enters into force.
6. For the purposes of this General Notes and Schedule, beginning in year two, each annual stage of tariff reduction shall take effect on January 1 of the relevant year.

### Schedule of Tariff Commitments of China

HS2014	Description	Base Rate	Staging Category
01012100	Live pure-bred breeding horses	0	A
01012900	Live horses, o/t for pure-bred breeding	10	A
01013010	Live pure-bred breeding asses	0	A
01013090	Live asses, o/t for pure-bred breeding	10	A
01019000	Mules and hinnies, o/t for pure-bred breeding	10	A
01022100	Live pure-bred breeding cattle	0	A
01022900	Live cattle, o/t for pure-bred breeding	10	A
01023100	Live pure-bred breeding buffalo	0	A
01023900	Live buffalo, o/t for pure-bred breeding	10	A
01029010	Live pure-bred breeding bovine animals	0	A
01029090	Live bovine animals, o/t pure-bred breeding	10	A
01031000	Live pure-bred breeding swine	0	A
01039110	Live swine weighing<10kg, o/t for pure-bred breeding	10	A
01039120	Live swine 10kg≤weighing<50kg, o/t for pure-bred breeding	10	A
01039200	Live swine weighing≥50kg, o/t for pure-bred breeding	10	A
01041010	Live sheep for pure-bred breeding	0	A
01041090	Live sheep, o/t for pure-bred breeding	10	A
01042010	Live goats for pure-bred breeding	0	A
01042090	Live goats, o/t for pure-bred breeding	10	A
01051110	Live chicken≤185g for pure-bred breeding	0	A
01051190	Live chicken≤185g, o/t pure-bred breeding	10	A
01051210	Live turkeys≤185g, for pure-bred breeding	0	A
01051290	Live turkeys≤185g, o/t pure-bred breeding	10	A
01051310	Live ducks≤185g, for pure-bred breeding	0	A
01051390	Live ducks≤185g, o/t for pure-bred breeding	10	A
01051410	Live geese≤185g, for pure-bred breeding	0	A
01051490	Live geese≤185g, o/t for pure-bred breeding	10	A
01051510	Live guinea fowls≤185g for pure-bred breeding	0	A
01051590	Live guinea fowls≤185g, o/t pure-bred breeding	10	A
01059410	Live chicken>185g, pure-bred breeding	0	A
01059490	Other chicken >185g, pure-bred breeding	10	A
01059910	Live ducks, geese, turkeys & guinea fowls >185g for pure bred breeding	0	A
01059991	Live ducks >185g, o/t for pure-bred breeding	10	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
01059992	Live geese >185g, o/t for pure-bred breeding	10	A
01059993	Live guinea fowls >185g, o/t for pure-bred breeding	10	A
01059994	Live turkeys >185g, o/t for pure-bred breeding	10	A
01061110	Primates, for pure-bred breeding	0	A
01061190	Other primates, o/t for pure-bred breeding	10	A
01061211	Whales, dolphins and porpoises; manatees and dugongs, for pure-bred breeding	10	A
01061219	Whales, dolphins and porpoises; manatees and dugongs, o/t for pure-bred breeding	10	A
01061221	Seals, sea lions and walruses, for pure-bred breeding	0	A
01061229	Seals, sea lions and walruses, o/t for pure-bred breeding	10	A
01061310	Camels and other camelids, for pure-bred breeding	0	A
01061390	Camels and other camelids, o/t for pure-bred breeding	10	A
01061410	Rabbits and hares, for pure-bred breeding	0	A
01061490	Rabbits and hares, o/t for pure-bred breeding	10	A
01061910	Other mammals, for pure-bred breeding	0	A
01061990	Mammals, nes	10	A
01062011	Crocodiles for cultivation, for pure-bred breeding	0	A
01062019	Reptiles, for pure-bred breeding	0	A
01062020	Edible reptiles	10	A
01062090	Reptiles, nes	10	A
01063110	Birds of prey, for pure-bred breeding	0	A
01063190	Other birds of prey, o/t for pure-bred breeding	10	A
01063210	Psittaciformes, for pure-bred breeding	0	A
01063290	Other psittaciformes, o/t for pure-bred breeding	10	A
01063310	Ostriches; emus, for pure-bred breeding	0	A
01063390	Ostriches; emus, o/t for pure-bred breeding	10	A
01063910	Other birds, for pure-bred breeding	0	A
01063921	Squabs, edible	10	A
01063923	Teals, edible	10	A
01063929	Other birds, edible	10	A
01063990	Birds, nes	10	A
01064110	Bees, for pure-bred breeding	0	A
01064190	Bees, o/t for pure-bred breeding	10	A
01064910	Other insects, for pure-bred breeding	0	A
01064990	Other insects, o/t for pure-bred breeding	10	A
01069011	Tadpole and young frogs, for pure-bred breeding	0	A
01069019	Other live animals, for pure-bred breeding	0	A
01069090	Other live animals, not edible	10	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
02011000	Fresh or chilled bovine carcasses&half carcasses	20	B
02012000	Fresh or chilled unboned bovine meat (excl. carcasses)	12	B
02013000	Fresh or chilled boneless bovine meat	12	B
02021000	Frozen bovine carcasses & half carcasses	25	B
02022000	Frozen unboned bovine meat (excl. carcasses)	12	B
02023000	Frozen boneless bovine meat	12	B
02031110	Fresh or chilled carcasses & half carcasses of sucking pig	20	B
02031190	Fresh or chilled swine carcasses & half carcasses, nes	20	B
02031200	Fresh or chilled unboned hams, shoulders & cuts thereof of swine	20	B
02031900	Fresh or chilled swine meat, nes (unboned)	20	B
02032110	Frozen carcasses & half carcasses of sucking pig	12	A
02032190	Frozen swine carcasses & half carcasses, nes	12	A
02032200	Frozen unboned hams, shoulders & cuts thereof of swine	12	A
02032900	Frozen swine meat, nes	12	A
02041000	Fresh or chilled lamb carcasses & half carcasses	15	A
02042100	Fresh or chilled sheep carcasses & half carcasses (excl. lamb)	23	A
02042200	Fresh or chilled unboned meat of sheep	15	A
02042300	Fresh or chilled boneless meat of sheep	15	A
02043000	Frozen lamb carcasses & half carcasses	15	A
02044100	Frozen sheep carcasses & half carcasses (excl. lamb)	23	A
02044200	Frozen unboned meat of sheep	12	A
02044300	Frozen boned meat of sheep	15	A
02045000	Fresh, chilled or frozen goat meat	20	A
02050000	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	20	A
02061000	Fresh or chilled edible bovine offal	12	B
02062100	Frozen bovine tongues	12	B
02062200	Frozen bovine livers	12	B
02062900	Frozen edible bovine offal (excl. tongues & livers)	12	B
02063000	Fresh or chilled edible swine offal	20	A
02064100	Frozen swine livers	20	A
02064900	Frozen edible swine offal (excl. livers)	12	A
02068000	Fresh or chilled edible offal of sheep, goats, horses...	20	A
02069000	Frozen edible offal of sheep, goats, horses...	18	A
02071100	Fresh or chilled whole chickens, not cut in pieces	20	A
02071200	Frozen whole chickens, not cut in pieces	20	A
02071311	Fresh or chilled cuts & offal of chicken, with bone in	20	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
02071319	Fresh or chilled cuts of chicken, nes	20	A
02071321	Fresh or chilled wing of chicken (other than wingtips)	20	A
02071329	Fresh or chilled offal of chicken, nes	20	A
02071411	Frozen cuts chicken, with bone in	10	A
02071419	Frozen cuts chicken, nes	10	A
02071421	Frozen wing of chicken (other than wingtips)	10	A
02071422	Fresh, chilled or frozen chicken claw	10	A
02071429	Frozen offal of chicken, nes	10	A
02072400	Fresh or chilled whole turkeys	20	A
02072500	Frozen whole turkeys	20	A
02072600	Fresh or chilled cuts & offal of turkey	20	A
02072700	Frozen cuts & offal of turkey	10	A
02074100	Fresh or chilled whole ducks	20	A
02074200	Frozen whole ducks	20	A
02074300	Fatty livers of duck, fresh or chilled	20	A
02074400	Fresh or chilled cuts/offal of duck	20	A
02074500	Frozen cuts/offal of duck	20	A
02075100	Fresh or chilled whole geese	20	A
02075200	Frozen whole geese	20	A
02075300	Fatty livers of geese, fresh or chilled	20	A
02075400	Fresh or chilled cuts/offal of geese	20	A
02075500	Frozen cuts/offal of geese	20	A
02076000	Meat and edible offal of guinea fowls	20	A
02081010	Fresh or chilled meat of rabbits, excl. head	20	A
02081020	Frozen meat of rabbits, excluding head	20	A
02081090	Fresh, chilled or frozen edible offal of rabbit or hare, nes	20	A
02083000	Fresh, chilled or frozen meat & meat offal of primates	23	A
02084000	Meat and offal of whales, dolphins and porpoises; manatees and dugongs ; seals, sea lions and walruses, fresh, chilled or frozen	23	A
02085000	Fresh, chilled or frozen meat & meat offal of reptiles	23	A
02086000	Fresh, chilled or frozen meat & meat offal of camels and other camelids	23	A
02089010	Fresh, chilled or frozen meat & meat offal of squabs	20	A
02089090	Fresh, chilled or frozen meat or edible offal, nes	23	A
02091000	Pig fat free of lean meat, fresh, chilled, frozen, salted, in brine, dried or smoked	20	A
02099000	Poultry fat not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked	20	A
02101110	Unboned swine hams & shoulders, salted, in brine, dried or smoked	25	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
02101190	Cuts of unboned swine hams & shoulders, salted, in brine dried or smoked	25	A
02101200	Bellies & cuts thereof of swine, salted, in brine, dried or smoked	25	A
02101900	Meat of swine, salted, in brine, dried or smoked, nes	25	A
02102000	Meat of bovine animals, salted, in brine, dried or smoked	25	A
02109100	Primates, nes, salted, dried or smoked; flours & meals of meat or offal	25	A
02109200	Meat and edible meat offal of whales, dolphins and porpoises; manatees and dugongs; seals, sea lions and walruses	25	A
02109300	Reptiles, nes, salted, dried or smoked; flours & meals of meat or offal	25	A
02109900	Other meat, nes, salted, dried or smoked; flours & meals of meat or offal	25	A
03011100	Freshwater Live ornamental fish	17.5	A
03011900	Other live ornamental fish	17.5	A
03019110	Live trout fry	0	A
03019190	Live trout, excl. fry	10.5	A
03019210	Live eels fry	0	A
03019290	Live eels, excl. fry	10	A
03019310	Fry of carp	0	A
03019390	Other carp	10.5	A
03019410	Fry of Atlantic and Pacific bluefin tunas	0	A
03019491	Live Atlantic bluefin tunas	10.5	B
03019492	Live Pacific bluefin tunas	10.5	B
03019510	Fry of Southern bluefin tunas	0	A
03019590	Other live Southern bluefin tunas	10.5	B
03019911	Live perch fry	0	A
03019912	Live sturgeon fry	0	A
03019919	Live fish fry, nes	0	A
03019991	Live tilapia	10.5	A
03019992	Live puffer fish	10.5	A
03019993	Other live carp	10.5	A
03019999	Live fish nes, excl. Fry	10.5	A
03021100	Fresh or chilled trout	12	A
03021300	Fresh or chilled Pacific salmon	10	A
03021410	Fresh or chilled Atlantic salmon	10	A
03021420	Fresh or chilled Danube salmon	10	A
03021900	Fresh or chilled salmonidae (excl. 0302.11 & 0302.12)	12	A
03022100	Fresh or chilled halibut	12	A
03022200	Fresh or chilled plaice	12	A

HS2014	Description	Base Rate	Staging Category
03022300	Fresh or chilled sole	12	A
03022400	Fresh or chilled turbot	12	A
03022900	Fresh or chilled flat fish (excl. halibut, plaice & sole)	12	A
03023100	Fresh or chilled albacore or longfinned tunas	12	A
03023200	Fresh or chilled yellowfin tunas	12	A
03023300	Fresh or chilled Skipjack or stripe-bellied bonito	12	A
03023400	Fresh or chilled bigeye tunas	12	A
03023510	Fresh or chilled Atlantic bluefin tunas	12	B
03023520	Fresh or chilled Pacific bluefin tunas	12	B
03023600	Fresh or chilled southern bluefin tunas	12	B
03023900	Fresh or chilled tunas, nes	12	A
03024100	Fresh or chilled herrings (excl. livers & roes)	12	A
03024200	Fresh or chilled anchovies (excl. livers & roes)	12	A
03024300	Fresh or chilled sardines, brisling or sprats	12	A
03024400	Fresh or chilled mackerel	12	A
03024500	Fresh or chilled jack and horse mackerel	12	A
03024600	Fresh or chilled cobia	12	A
03024700	Swordfish, fresh or chilled	12	A
03025100	Fresh or chilled cod (excl. livers & roes)	12	A
03025200	Fresh or chilled haddock	12	A
03025300	Fresh or chilled coalfish	12	A
03025400	Fresh or chilled hake	12	A
03025500	Fresh or chilled Alaska Pollack	12	A
03025600	Fresh or chilled blue whittings	12	A
03025900	Fresh or chilled other fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes	12	A
03027100	Fresh or chilled tilapia	12	A
03027200	Fresh or chilled catfish	12	A
03027300	Fresh or chilled carp	12	A
03027400	Fresh or chilled eels	12	A
03027900	Fresh or chilled Nile perch and snakeheads	12	A
03028100	Fresh or chilled dogfish & other sharks	12	A
03028200	Fresh or chilled rays and skates	12	A
03028300	Fresh or chilled toothfish	12	A
03028400	Fresh or chilled seabass	12	A
03028500	Fresh or chilled seabream	12	A
03028910	Fresh or chilled scabber fish (trichurius)	12	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
03028920	Fresh or chilled yellow croaker (pseudosciaena)	12	A
03028930	Fresh or chilled butterflyfish (pamus)	12	A
03028940	Fresh chilled or frozen puffer fish	12	A
03028990	Fresh or chilled fish, nes	12	A
03029000	Fresh or chilled fish livers & roes	12	A
03031100	Frozen sockeye salmon	10	B
03031200	Frozen other Pacific salmon	10	B
03031300	Frozen Atlantic salmon and Danube salmon	10	B
03031400	Frozen trout	12	A
03031900	Frozen salmonidae, nes	10	A
03032300	Frozen tilapias	10	A
03032400	Frozen catfish	10	A
03032500	Frozen carp	10	A
03032600	Frozen eels	12	A
03032900	Frozen Nile perch and snakeheads	10	B
03033110	Frozen Greenland halibut	10	B
03033190	Other frozen halibut	10	B
03033200	Frozen plaice	12	B
03033300	Frozen sole	12	B
03033400	Frozen turbot	10	B
03033900	Frozen flat fish (excl. halibut, plaice & sole)	10	B
03034100	Frozen albacore or longfinned tunas	12	A
03034200	Frozen yellowfin tunas	12	A
03034300	Frozen skipjack or stripe-bellied bonito	12	A
03034400	Frozen bigeye tunas	12	A
03034510	Frozen Atlantic bluefin tunas	12	B
03034520	Frozen Pacific bluefin tunas	12	B
03034600	Frozen southern bluefin	12	B
03034900	Frozen tunas, nes	12	A
03035100	Herrings (Clupea harengus, Clupea pallasii), frozen, excluding livers and roes	10	A
03035300	Frozen sardines, brisling or sprats	12	A
03035400	Frozen mackerel	10	A
03035500	Frozen jack and horse mackerel	10	A
03035600	Frozen cobia	10	A
03035700	Swordfish, frozen, excluding livers and roes	10	A
03036300	God (Gadus morhua, Gadus ogac, Gadus macrocephalus), frozen, excluding livers and roes	10	A
03036400	Frozen haddock	12	B



<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
03036500	Frozen coalfish	12	B
03036600	Frozen hake	12	B
03036700	Frozen Alaska Pollack	10	B
03036800	Frozen blue whittings	10	B
03036900	Frozen other fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	10	B
03038100	Frozen dogfish & sharks	12	B
03038200	Frozen rays and skates	10	B
03038300	Toothfish, frozen, excluding livers and roes	10	A
03038400	Frozen sea-bass	12	A
03038910	Frozen scabber fish (trichurius)	10	A
03038920	Frozen yellow croaker (pseudosicaena)	10	A
03038930	Frozen tilapia	10	A
03038990	Frozen fish, nes	10	A
03039000	Frozen fish livers & roes	10	A
03043100	Fillets of tilapias, fresh & chilled	12	A
03043200	Fillets of catfish, fresh & chilled	12	A
03043300	Fillets of Nile perch, fresh & chilled	12	A
03043900	Fillets of carp, eels and snakeheads, fresh & chilled	12	A
03044100	Fillets of Pacific salmon, fresh & chilled	12	A
03044200	Fillets of trout, fresh & chilled	12	A
03044300	Fillets of flat fish, fresh & chilled	12	A
03044400	Fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, fresh & chilled	12	A
03044500	Fillets of swordfish, fresh & chilled	12	A
03044600	Fillets of toothfish, fresh & chilled	12	A
03044900	Fillets of other fish, fresh & chilled	12	A
03045100	Meat of tilapias, catfish, carp, eels, Nile perch and snakeheads, fresh & chilled	12	A
03045200	Meat of Salmonidae, fresh & chilled	12	A
03045300	Meat of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, fresh & chilled	12	A
03045400	Meat of swordfish, fresh & chilled	12	A
03045500	Meat of toothfish, fresh & chilled	12	A
03045900	Other fish meat, fresh or chilled	12	A
03046100	Frozen fillets of tilapia, catfish, carp, eels, Nile perch and snakeheads	10	A

HS2014	Description	Base Rate	Staging Category
03046211	Frozen fillets of channel catfish	10	A
03046219	Frozen fillets of other Ictalurus	10	A
03046290	Frozen fillets of other catfish	10	A
03046300	Frozen fillets of Nile perch	10	A
03046900	Frozen fillets of carp, eels, snakeheads	10	A
03047100	Frozen fillets of cod	10	A
03047200	Frozen fillets of haddock	10	A
03047300	Frozen fillets of coalfish	10	A
03047400	Frozen fillets of hake	10	A
03047500	Frozen fillets of Alaska Pollack	10	A
03047900	Frozen fillets of other fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	10	A
03048100	Frozen fillets of Pacific salmon, Atlantic salmon and Danube salmon	10	A
03048200	Frozen fillets of trout	10	A
03048300	Frozen fillets of flat fish	10	A
03048400	Frozen fillets of swordfish	10	A
03048500	Frozen fillets of toothfish	10	A
03048600	Frozen fillets of herrings	10	A
03048700	Frozen fillets of Tunas, skipjack or stripe-bellied bonito	10	A
03048900	Other frozen fillets	10	A
03049100	Swordfish meat, frozen	10	A
03049200	Toothfish meat, frozen	10	A
03049300	Tilapias, catfish, carp, eels, Nile perch and snakeheads meat, frozen	10	A
03049400	Alaska Pollack meat, frozen	10	A
03049500	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae meat, other than Alaska Pollack meat, frozen	10	A
03049900	Other fish meat, frozen	10	A
03051000	Flours, meals & pellets of fish, fit for human consumption	10	A
03052000	Livers & roes of fish, dried, smoked, salted or in brine	10	A
03053100	Fillets of Tilapias, catfish, carp, eels, Nile perch and snakeheads, dried, salted or in brine, but not smoked	10	A
03053200	Fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, dried, salted or in brine, but not smoked	10	A
03053900	Other fish fillets, dried, salted or in brine, but not smoked	10	A
03054110	Smoked Atlantic salmon, other than edible fish offal	14	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
03054120	Smoked Pacific salmon and Danube salmon, other than edible fish offal	14	A
03054200	Smoked herrings, other than edible fish offal	16	A
03054300	Smoked trout, other than edible fish offal	14	A
03054400	Smoked Tilapias, catfish, carp, eels, Nile perch and snakeheads, other than edible fish offal	14	A
03054900	Smoked other fish, other than edible fish offal	14	A
03055100	Dried cod, not smoked	16	A
03055910	Dried pipefish and hippocampi, not smoked	2	A
03055990	Other dried fish, not smoked	16	A
03056100	Salted herrings	16	A
03056200	Salted cod	16	A
03056300	Salted anchovies	16	A
03056400	Salted Tilapias, catfish, carp, eels, Nile perch and snakeheads	16	A
03056910	Salted scabber fish	16	A
03056920	Salted yellow croaker	16	A
03056930	Salted butterfish	16	A
03056990	Salted other fish	16	A
03057100	Shark fins	15	E
03057200	Fish heads, tails and maws	16	A
03057900	Other edible fish offal	16	A
03061100	Frozen rock lobster & other sea crawfish	10	A
03061200	Frozen lobsters	10	A
03061410	Frozen fresh-water swimming crabs	10	A
03061490	Other frozen crabs, nes	10	A
03061500	Frozen Norway lobsters	16	A
03061611	Frozen shelled cold-water shrimps	8	A
03061612	Frozen northern pandalus	5	A
03061619	Frozen other cold-water shrimps	5	A
03061621	Frozen shelled cold-water prawns	8	A
03061629	Frozen other cold-water prawns	5	A
03061711	Frozen shelled shrimps	8	A
03061719	Frozen other shrimps	5	A
03061721	Frozen shelled prawns	8	A
03061729	Frozen other prawns	5	A
03061911	Frozen freshwater crawfish shelled	16	A
03061919	Frozen freshwater crawfish in shell	16	A
03061990	Frozen crustaceans, nes, incl flours, meals, pellets for human consumption	16	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
03062110	Not frozen rock lobster and other sea crawfish, for cultivation	0	A
03062190	Not frozen rock lobster and other sea crawfish, nes	15	A
03062210	Lobsters for cultivation	0	A
03062290	Unfrozen lobsters other than for cultivation	15	A
03062410	Crabs for cultivation	0	A
03062491	Live fresh-water crabs	14	A
03062492	Unfrozen swimming crabs	14	A
03062499	Unfrozen crabs, nes	14	A
03062510	Unfrozen Norway lobsters, for cultivation	0	A
03062590	Unfrozen other Norway lobsters	14	A
03062610	Unfrozen Cold-water shrimps and prawns, for cultivation	0	A
03062620	Prawns, fresh or chilled	15	A
03062690	Other unfrozen Cold-water shrimps and prawns	12	A
03062710	Shrimps and prawns for cultivation	0	A
03062720	Prawns, fresh or chilled	15	A
03062790	Unfrozen shrimps and prawns, nes	12	A
03062910	Crustaceans, nes, for cultivation	0	A
03062990	Unfrozen crustaceans, nes; incl flours, meals and pellets, fit for human consumption	14	A
03071110	Oysters for cultivation	0	A
03071190	Other oysters	14	A
03071900	Oysters other than for cultivation	14	A
03072110	Scallops for cultivation	0	A
03072190	Scallops, live, fresh or chilled, o/t for cultivation	14	A
03072900	Scallops, frozen, dried, salted or in brine	14	A
03073110	Mussels for cultivation	0	A
03073190	Mussels, live, fresh or chilled, o/t for cultivation	14	A
03073900	Mussels, frozen, dried, salted or in brine	14	A
03074110	Cuttle fish & squid, for cultivation	0	A
03074190	Cuttle fish & squid, live, fresh or chilled, o/t cultivation	12	A
03074900	Cuttle fish & squid, frozen, dried, salted or in brine	12	A
03075100	Octopus live, fresh or chilled	17	A
03075900	Octopus, frozen, dried, salted or in brine	17	A
03076010	Snails o/t sea snails for cultivation	0	A
03076090	Other snails o/t sea snails, excl for cultivation	14	A
03077110	Clams, cockles and ark shells, for cultivation, live, fresh or chilled	0	A
03077191	Other clams, live, fresh or chilled	14	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
03077199	Other cockles and ark shells, live, fresh or chilled	14	A
03077910	Clams, frozen, dried, salted or in brine	10	A
03077990	Cockles and ark shells, frozen, dried, salted or in brine	10	A
03078110	Abalone for cultivation, live, fresh or chilled	0	A
03078190	Other abalones, live, fresh or chilled	14	A
03078900	Abalone, frozen, dried, salted or in brine	10	A
03079110	Other molluscs for cultivation, live, fresh or chilled	0	A
03079190	Other molluscs, live, fresh or chilled	14	A
03079900	Other molluscs, frozen, dried, salted or in brine	10	A
03081110	Sea cucumbers for cultivation, live, fresh or chilled	0	A
03081190	Other sea cucumbers, live, fresh or chilled	14	A
03081900	Sea cucumbers, frozen, dried, salted or in brine	10	A
03082110	Sea urchins for cultivation, live, fresh or chilled	0	A
03082190	Other sea urchins, live, fresh or chilled	14	A
03082900	Sea urchins, frozen, dried, salted or in brine	10	A
03083011	Jellyfish for cultivation, live, fresh or chilled	0	A
03083019	Other jellyfish, live, fresh or chilled	14	A
03083090	Jellyfish, frozen, dried, salted or in brine	10	A
03089011	Other aquatic invertebrates for cultivation, live, fresh or chilled	0	A
03089012	Clamworm, live, fresh or chilled	14	A
03089019	Other aquatic invertebrates, live, fresh or chilled	14	A
03089090	Other aquatic invertebrates, frozen, dried, salted or in brine	10	A
04011000	Milk & cream of $\leq 1\%$ fat, not concentrated or sweetened	15	A
04012000	Milk & cream of $>1\%$ but $\leq 6\%$ fat, not concentrated or sweetened	15	A
04014000	Milk & cream of a fat content, by weight, exceeding 6% but not exceeding 10%	15	A
04015000	Milk & cream of $>10\%$ fat, not concentrated or sweetened	15	A
04021000	Milk & cream in solid forms of $\leq 1.5\%$ fat	10	B
04022100	Milk & cream in solid forms of $>1.5\%$ fat, unsweetened	10	B
04022900	Milk & cream in solid forms of $>1.5\%$ fat, sweetened	10	B
04029100	Concentrated milk & cream, unsweetened (excl. in solid form)	10	B
04029900	Sweetened milk & cream (excl. in solid form)	10	B
04031000	Yogurt	10	B
04039000	Buttermilk, curdled milk & cream, etc. (excl. yogurt)	20	B
04041000	Whey and modified whey,	6	B
04049000	Products consisting of natural milk constituents, nes	20	B
04051000	Butter	10	B

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
04052000	Dairy spreads	10	B
04059000	Other fats & oils derived from milk	10	A
04061000	Fresh cheese, including whey cheese & curd	12	A
04062000	Grated or powdered cheese,, of all kinds	12	A
04063000	Processed cheese, not grated or powdered	12	A
04064000	Blue-veined cheese	15	A
04069000	Cheese, nes	12	A
04071100	Fertilized eggs for incubation, of fowls of the species Gallus domesticus	0	A
04071900	Other fertilized eggs for incubation	0	A
04072100	Hen's eggs, in shell, fresh, o/t for hatching	20	A
04072900	Other fresh eggs	20	A
04079010	Birds' eggs, in shell, salted	20	A
04079020	Birds' eggs, in shell, lime-preserved	20	A
04079090	Birds' eggs, in shell, preserved or cooked, nes	20	A
04081100	Dried egg yolks	20	A
04081900	Egg yolks (excl. dried)	20	A
04089100	Dried birds' eggs, not in shell	20	A
04089900	Birds' eggs, not in shell (excl. dried)	20	A
04090000	Natural honey	15	A
04100010	Edible bird's nests (salanganes' nests)	25	A
04100041	Pure royal jelly, fresh	15	A
04100042	Pure royal jelly, in powder	15	A
04100043	Bee pollen	20	A
04100049	Other bee products	20	A
04100090	Other edible products of animal origin, nes	20	A
05010000	Human hair, unworked, whether or not washed/scoured, waste hair	15	A
05021010	Pigs', hogs', or boars' bristles	20	A
05021020	Pigs', hogs', or boars' hair	20	A
05021030	Waste of bristles or hair of pigs, hogs or boars	20	A
05029011	Goats hair for brush making	20	A
05029012	Weasels tail hair for brush making	20	A
05029019	Badger and other brush making hair, nes	20	A
05029020	Waste, badger & other brush making hair	20	A
05040011	Hog casings, salted	20	A
05040012	Sheep casings, salted	18	A
05040013	Goat casings, salted	18	A
05040014	Hog fat-ends, salted	20	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
05040019	Sausage casings of animal guts, nes	18	A
05040021	Cold, frozen broiler gizzard	20	A
05040029	Stomach of other animals, nes	20	A
05040090	Other guts, bladders and stomachs of animals, whole and pieces thereof, nes	20	A
05051000	Raw feathers for stuffing; down	10	A
05059010	Powder and waste of feathers or parts of feathers	10	A
05059090	Feathers nes; skins & parts of birds with feathers or down	10	A
05061000	Ossein and bones treated with acid	12	A
05069011	Power and waste bones, containing bovine composition or sheep and goat's thereof	12	A
05069019	Other powder and waste of bones	12	A
05069090	Bones and horn-cores, unworked, defatted, simply prepared, not cut to shape, nes	12	A
05071000	Ivory, its powder & waste, unworked	10	A
05079010	Antelope horns and powder or waste thereof	3	A
05079020	Pilose antlers and powder thereof	11	A
05079090	Tortois-shell, whalebone, borns, etc, unworked; powder/waste	10	A
05080010	Powder & waste of coral, shells of molluscs, crustaceans, etc.	12	A
05080090	Coral; shells of molluscs, crustaceans, etc, not cut to shape	12	A
05100010	Bezoar	3	A
05100020	Ambergris, castoreum and civet	7	A
05100030	Musk	7	A
05100040	Cantharides	7	A
05100090	Bile; animal products nes for pharmacy, fresh or provisnly preserved	6	A
05111000	Bovine semen	0	A
05119111	Fertilized fish eggs	12	A
05119119	Other fish eggs	12	A
05119190	Products of crustaceans, molluscs or other aqueous invertebrates; dead animals of chapter 3	12	A
05119910	Animal semen other than bovine semen	0	A
05119920	Animal embryo	0	A
05119930	Silkworm graine	0	A
05119940	Horsehair and horsehair waste, whether or not put up as s layer with or without supporting material	15	A
05119990	Animal products, nes; dead animals of Chapter 1	12	A
06011010	Dormant stigma croci corms	4	A
06011021	Seed Lily corms	0	A
06011029	Other lily corms	5	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
06011091	Seed dormant bulbs, tubers, corms, rhizomes	0	A
06011099	Dormant bulbs, tubers, corms, rhizomes, nes	5	A
06012000	Bulbs, tubers, tuberous roots, cormms, crowns an rhizomes	15	A
06021000	Unrooted cuttings and slips	0	A
06022010	Seedlings of edible fruit or nut trees, shrubs or bushes	0	A
06022090	Edible fruit or nut trees, shrubs & bushes, o/t seedlings	10	A
06023010	Seedlings of rhododendrons & azaleas	0	A
06023090	Rhododendrons & azaleas, other than seedlings	15	A
06024010	Seedlings of roses	0	A
06024090	Roses, other than seedlings	15	A
06029010	Mushroom spawn	0	A
06029091	Other live plants, nes, for breeding	0	A
06029092	Orchid	10	A
06029093	Chrysanthemum	10	A
06029094	Lily	10	A
06029095	Carnation	10	A
06029099	Other live plants, nes, not for breeding	10	A
06031100	Fresh roses	10	A
06031200	Fresh carnations	10	A
06031300	Fresh orchids	10	A
06031400	Fresh chrysanthemums	10	A
06031500	Cut flowers and flower buds of Lily, fresh	10	A
06031900	Other fresh cut flowers and flower buds	10	A
06039000	Dried, dyed, bleached or otherwise prepared cut flowers & buds	23	A
06042010	Fresh mosses and lichens	23	A
06042090	Fresh parts of plants, without flowers/buds, for ornamental purpose	10	A
06049010	Moses & lichens for ornamental purposes, fresh, dried...etc.	23	A
06049090	Parts of plants, without flowers or buds, for ornamental purposes	10	A
07011000	Seed potatoes	13	A
07019000	Other potatoes, fresh or chilled	13	A
07020000	Tomatoes, fresh or chilled	13	A
07031010	Onions, fresh or chilled	13	A
07031020	Shallots, fresh or chilled	13	A
07032010	Bulbs of garlic, fresh or chilled	13	A
07032020	Stems or seedlings of garlic, fresh or chilled	13	A
07032090	Other parts of garlic, fresh or chilled	13	A



<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
07039010	Leeks, fresh or chilled	13	A
07039020	Scallion, fresh or chilled	13	A
07039090	Other alliaceous vegetables, fresh or chilled	13	A
07041000	Cauliflowers & headed broccoli, fresh or chilled	10	A
07042000	Brussels sprouts, fresh or chilled	13	A
07049010	Cabbage (Brassica oleracea var. capitata)	13	A
07049020	Cabbage (Brassica oleracea var. italica)	13	A
07049090	Other edible brassicas, fresh or chilled	13	A
07051100	Cabbage lettuce, fresh or chilled	10	A
07051900	Lettuce, fresh or chilled, (excl. cabbage lettuce)	10	A
07052100	Witloof chicory, fresh or chilled	13	A
07052900	Chicory, fresh or chilled, (excl. witloof)	13	A
07061000	Carrots & turnips, fresh or chilled	13	A
07069000	Beetroot...radishes & other similar edible roots, fresh or chilled	13	A
07070000	Cucumbers & gherkins, fresh or chilled	13	A
07081000	Peas, fresh or chilled	13	A
07082000	Beans, fresh or chilled	13	A
07089000	Leguminous vegetables, fresh or chilled, nes	13	A
07092000	Asparagus, fresh or chilled	13	A
07093000	Aubergines, fresh or chilled	13	A
07094000	Celery, other than celeriac, fresh or chilled	10	A
07095100	Mushrooms of the genus Agaricus, fresh or chilled	13	A
07095910	Sungmo, fresh or chilled	13	A
07095920	Shiitak, fresh or chilled	13	A
07095930	Winter mushroom, fresh or chilled	13	A
07095940	Paddy straw mushroom, fresh or chilled	13	A
07095950	Trichiloma mongolicum Imai, fresh or chilled	13	A
07095960	Truffles, fresh or chilled	13	A
07095990	Other mushrooms and truffles, nes, fresh or chilled	13	A
07096000	Fruits of genus Capsicum or Pimenta, fresh or chilled	13	A
07097000	Spinach, fresh or chilled	13	A
07099100	Globe artichokes, fresh or chilled	13	A
07099200	Olives, fresh or chilled	13	A
07099300	Pumpkins, squash and gourds, fresh or chilled	13	A
07099910	Bamboo shoots, fresh or chilled	13	A
07099990	Other vegetables, fresh or chilled, nes	13	A
07101000	Potatoes, frozen	13	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
07102100	Shelled or unshelled peas, frozen	13	A
07102210	Shelled or unshelled adzuki beans, frozen	13	A
07102290	Other shelled or unshelled beans, frozen	13	A
07102900	Leguminous vegetables, shelled or unshelled, frozen, nes	13	A
07103000	Spinach, frozen	13	A
07104000	Sweet corn, frozen	10	A
07108010	Sungmo, frozen	13	A
07108020	Garlic stems or seedlings, frozen	13	A
07108030	Garlic bulbs	13	A
07108040	Boletus; Porcini, frozen	13	A
07108090	Other vegetables, frozen	13	A
07109000	Mixtures of vegetables, frozen	10	A
07112000	Olives provisionally preserved, not for A consumption	13	A
07114000	Cucumbers & gherkins provisionally preserved	13	A
07115112	White mushroom, in brine	13	A
07115119	Other mushrooms of the genus Agaricus, nes, in brine	13	A
07115190	Other mushrooms, nes, in brine	13	A
07115911	Sungmo, in brine	13	A
07115919	Other mushrooms and truffles, in brine	13	A
07115990	Other mushrooms and truffles provisionally preserved	13	A
07119031	Bamboo shoots in brine	13	A
07119034	Garlic, in brine	13	A
07119039	Other vegetables, in brine	13	A
07119090	Other vegetables provisionally preserved, nes	13	A
07122000	Dried onions	13	A
07123100	Dried mushrooms of the genus Agaricus	13	A
07123200	Dried wood ears	13	A
07123300	Dried jelly fungi	13	A
07123910	Dried shiitake	13	A
07123920	Dried winter mushroom	13	A
07123930	Dried paddy straw mushroom	13	A
07123940	Dried tricholoma mongolicum imai	13	A
07123950	Dried boletus (porcini)	13	A
07123990	Other dried mushroom and truffles	13	A
07129010	Dried bamboo shoots	13	A
07129020	Dried osmund	13	A
07129030	Dried day lily flowers	13	A
07129040	Dried chuch tsai	13	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
07129050	Dried garlic	13	A
07129060	Dried capsicum annuum var. grossum	13	A
07129091	Dried horseradish	13	A
07129099	Dried vegetables, nes	13	A
07131010	Seed peas, dried, shelled	0	A
07131090	Other dried peas, shelled	5	A
07132010	Seed chickpeas, dried, shelled	0	A
07132090	Other dried chickpeas, shelled	7	A
07133110	Seed beans, dried, shelled	0	A
07133190	Other dried beans, shelled	3	A
07133210	Other seed adzuki beans, dried shelled	0	A
07133290	Other dried adzuki beans, shelled	3	A
07133310	Seed kidney beans, incl. white pea beans, dried, shelled	0	A
07133390	Other dried kidney beans, incl. white pea beans, shelled	7.5	A
07133400	Bambara beans, dried, shelled	7	A
07133500	Cow peas, dried, shelled	7	A
07133900	Dried beans, shelled, nes	7	A
07134010	Seed lentils, dried, shelled	0	A
07134090	Other dried lentils, shelled	7	A
07135010	Seed broad beans and horse beans, dried, shelled	0	A
07135090	Other dried broad beans and horse beans, shelled	7	A
07136010	Seed pigeon peas, dried	0	A
07136090	Other pigeon peas, dried	7	A
07139010	Dried leguminous vegetables seed nes, shelled	0	A
07139090	Dried leguminous vegetables, shelled, nes	7	A
07141010	Fresh manioc	10	E
07141020	Dried manioc	5	E
07141030	Chilled or frozen manioc	10	E
07142011	Fresh sweet potatoes, for cultivatron	0	A
07142019	Other fresh sweet potatoes	13	A
07142020	Dried sweet potatoes	13	A
07142030	Chilled or frozen sweet potatoes	13	A
07143000	Yams	13	A
07144000	Taros ( <i>Colocasia esculenta</i> )	13	A
07145000	Yautia	13	A
07149010	Water chestnut, fresh or dried, chilled, frozen	13	A
07149021	Lotus roots for cultivation, fresh or dried	0	A
07149029	Lotus roots o/t for cultivation, fresh or dried	13	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
07149090	Roots or tubers with high starch content, fresh or dried, nes	13	A
08011100	Desiccated coconuts	12	A
08011200	Fresh coconuts, in the inner shell	12	A
08011910	Coconuts, seedlings	0	A
08011990	Other coconuts, fresh	12	A
08012100	Brazil nuts, in shell, fresh or dried	10	A
08012200	Brazil nuts, shelled, fresh or dried	10	A
08013100	Cashew nuts, in shell, fresh or dried	20	A
08013200	Cashew nuts, shelled, fresh or dried	10	A
08021100	Almonds in shell, fresh or dried	24	A
08021200	Almonds without shells, fresh or dried	10	A
08022100	Hazelnuts in shell, fresh or dried	25	A
08022200	Hazelnuts without shells, fresh or dried	10	A
08023100	Walnuts in shell, fresh or dried	25	A
08023200	Walnuts without shells, fresh or dried	20	A
08024110	Chestnuts in shell	25	A
08024190	Other chestnuts in shell	25	A
08024210	Chestnuts, shelled	25	A
08024290	Other chestnuts, shelled	25	A
08025100	Pistachios, in shell	10	A
08025200	Pistachio, shelled	10	A
08026110	Seed of macadamia nuts, fresh or dried, in shell	0	A
08026190	Other macadamia nuts, in shell	24	A
08026200	Macadamia nuts, shelled	24	A
08027000	Kola nuts	24	A
08028000	Betel nuts, fresh or dried	10	A
08029020	Gingko nuts, fresh or dried	25	A
08029030	Pine-nuts, shelled, fresh or dried	25	A
08029090	Other nuts, fresh or dried, nes	24	A
08031000	Plantains, fresh or dried	10	A
08039000	Other bananas, fresh or dried	10	A
08041000	Dates, fresh or dried	15	B
08042000	Figs, fresh or dried	30	B
08043000	Pineapples, fresh or dried	12	B
08044000	Avocados, fresh or dried	25	B
08045010	Guavas, fresh or dried	15	B
08045020	Mangoes, fresh or dried	15	A
08045030	Mangosteens, fresh or dried	15	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
08051000	Oranges, fresh or dried	11	A
08052010	Chiao-Kan, fresh or dried	12	A
08052020	Latifolia citrus, fresh or dried	12	A
08052090	Mandarins, clementines, wilkings...etc., fresh or dried, nes	12	A
08054000	Grapefruit, fresh or dried	12	A
08055000	Lemons and limes, fresh or dried	11	A
08059000	Citrus fruit, fresh or dried, nes	30	A
08061000	Fresh grapes	13	A
08062000	Dried grapes	10	A
08071100	Watermelons, fresh	25	A
08071910	Hami melons, fresh	12	A
08071920	Cantaloupe and Galia melons, fresh	12	A
08071990	Other melons, fresh	12	A
08072000	Papaws (papayas), fresh	25	A
08081000	Apples, fresh	10	A
08083010	Ya pears or Hsueh pears, fresh	12	A
08083020	Xiang pears, fresh	12	A
08083090	Other fresh pears	10	A
08084000	Quinces, fresh	16	A
08091000	Apricots, fresh	25	A
08092100	Sour cherries, fresh	10	A
08092900	Other cherries, fresh	10	A
08093000	Peaches, including nectarines, fresh	10	A
08094000	Plums & sloes, fresh	10	A
08101000	Strawberries, fresh	14	B
08102000	Raspberries, blackberries, mulberries & loganberries, fresh	25	B
08103000	Black, white or red currants and gooseberries, fresh	25	B
08104000	Cranberries, bilberries...etc., fresh	30	B
08105000	Kiwifruit, fresh	20	B
08106000	Durian, fresh	20	B
08107000	Persimmons, fresh	20	B
08109010	Lychee, fresh	30	B
08109030	Longan, fresh	12	B
08109040	Rambutan, fresh	20	B
08109050	Sugar apple, fresh	20	B
08109060	Carambola, fresh	20	B
08109070	Wax apple	20	B
08109080	dragon fruit	20	B

HS2014	Description	Base Rate	Staging Category
08109090	Other fruit, fresh, nes	20	B
08111000	Strawberries, frozen	30	A
08112000	Raspberries, blackberries...etc., frozen	30	A
08119010	Chestnuts in shell, frozen	30	A
08119090	Other fruit & nuts, frozen, nes	30	A
08121000	Cherries, provisional preserved, not for A consumptn	30	A
08129000	Fruit & nuts, provisional preserved, not for A consumptn	25	A
08131000	Dried apricots	25	A
08132000	Dried prunes	25	A
08133000	Dried apples	25	A
08134010	Longans and longan pulps, dried	20	A
08134020	Persimmons, dried	25	A
08134030	Chinese dates (red jujubes), dried	25	A
08134040	Preserved litchi	25	A
08134090	Other fruit, dried, nes	25	A
08135000	Mixtures of dried fruit & nuts, nes	18	A
08140000	Peel of citrus fruit or melons, fresh, frozen, dried...etc.	25	A
09011100	Coffee, not roasted or decaffeinated	8	B
09011200	Decaffeinated coffee, not roasted	8	B
09012100	Roasted coffee, not decaffeinated	15	B
09012200	Roasted, decaffeinated coffee	15	B
09019010	Coffee husks & skins	10	B
09019020	Coffee substitutes containing coffee	30	A
09021010	Flavored green tea in packings ≤ 3kg	15	A
09021090	Unflavored green tea in packings ≤ 3kg	15	A
09022010	Flavored green tea in packings > 3kg	15	A
09022090	Unflavored green tea in packings > 3kg	15	A
09023010	Oolong tea in packings ≤ 3kg	15	B
09023020	Pu-er tea in packings ≤ 3kg	15	B
09023090	Other black tea & partly fermented tea nes, in packings ≤ 3kg	15	B
09024010	Oolong tea in packings > 3kg	15	B
09024020	Pu-er tea in packings > 3kg	15	B
09024090	Other black tea & partly fermented tea nes, in packings > 3kg	15	B
09030000	Mate	10	A
09041100	Dried pepper (excl. crushed or ground)	20	A
09041200	Pepper, crushed or ground	20	A
09042100	Fruits of genus Capsicum or Pimenta, dried	20	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
09042200	Fruits of genus Capsicum or Pimenta, crushed or ground	20	A
09051000	Vanilla, neither crushed nor ground	15	A
09052000	Vanilla, crushed or ground	15	A
09061100	Cinnamon, neither crushed nor ground	5	A
09061900	Other cinnamon & cinnamon-tree flowers, neither crushed nor ground	5	A
09062000	Cinnamon & cinnamon-tree flowers, crushed or ground	15	A
09071000	Cloves, neither crushed nor ground	3	A
09072000	Cloves, crushed or ground	3	A
09081100	Nutmeg, neither crushed nor ground	8	A
09081200	Nutmeg, crushed or ground	8	A
09082100	Mace, neither crushed nor ground	8	A
09082200	Mace, crushed or ground	8	A
09083100	Cardamoms, neither crushed nor ground	3	A
09083200	Cardamoms, crushed or ground	3	A
09092100	Seeds of coriander, neither crushed nor ground	15	A
09092200	Seeds of coriander, crushed or ground	15	A
09093100	Seeds of cumin, neither crushed nor ground	15	A
09093200	Seeds of cumin, crushed or ground	15	A
09096110	Star aniseed, neither crushed nor ground	20	A
09096190	Other seeds of anise, badian, caraway or fennel; juniper berries, neither crushed nor ground	15	A
09096210	Star aniseed, crushed or ground	20	A
09096290	Other seeds of anise, badian, caraway or fennel; juniper berries, crushed or ground	15	A
09101100	Ginger, neither crushed nor ground	15	A
09101200	Ginger, crushed or ground	15	A
09102000	Saffron	2	A
09103000	Turmeric (curcuma)	15	A
09109100	Spice mixtures	15	A
09109900	Other spices, nes	15	A
10011100	Seed of durum wheat	65	E
10011900	Durum wheat	65	E
10019100	Wheat or maslin seed excl. duraum wheat	65	E
10019900	Other wheat or maslin nes	65	E
10021000	Rye seed	0	A
10029000	Rye excl. seed	3	A
10031000	Barley seed	0	A
10039000	Barley excl. seed	3	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
10041000	Oats seed	0	A
10049000	Oats excl. seed	2	A
10051000	Maize seed	20	E
10059000	Maize excl. seed	65	E
10061011	Long grain seed, in husk (paddy or rough)	65	E
10061019	Other rice seed, in husk (paddy or rough)	65	E
10061091	Long grain, in husk (paddy or rough)	65	E
10061099	Other rice, in husk (paddy or rough)	65	E
10062010	Husked (brown) long grain	65	E
10062090	Other husked rice	65	E
10063010	Semi-milled or wholly milled long grain	65	E
10063090	Other semi-milled or wholly milled rice	65	E
10064010	Broken long grain	65	E
10064090	Other broken long grain	65	E
10071000	Grain sorghum seed	0	A
10079000	Grain sorghum excl. seed	2	A
10081000	Buckwheat	2	A
10082100	Millet seed	2	A
10082900	Millet	2	A
10083000	Canary seed	2	A
10084010	Fonio seed	0	A
10084090	Fonio	3	A
10085010	Quinoa seed	0	A
10085090	Quinoa	3	A
10086010	Triticale seed	0	A
10086090	Triticale	3	A
10089010	Other cereal seed, nes	0	A
10089090	Other cereal excl. seed, nes	3	A
11010000	Wheat or maslin flour	65	E
11022000	Maize (corn) flour	40	E
11029011	Rice flour of long grain	40	E
11029019	Other rice flour	40	E
11029090	Other cereal flour	5	B
11031100	Wheat, meal	65	E
11031300	Maize, meal	65	E
11031910	Oats, meal	5	B
11031921	Long grain, meal	10	E
11031929	Other rice, meal, nes	10	E



<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
11031990	Cereal, meal, nes	5	B
11032010	Wheat pellets	65	E
11032090	Pellets of other cereals (excl. wheat)	20	B
11041200	Rolled or flaked oats	20	B
11041910	Rolled or flaked barley	20	B
11041990	Rolled or flaked grains of other cereals, nes	20	B
11042200	Other worked grains of oats, nes	20	B
11042300	Other worked grains of maize (corn), nes	65	E
11042910	Other worked grains of barley	65	A
11042990	Other worked grains of other cereal, nes	20	A
11043000	Cereal germ, whole, rolled, flaked or ground	20	A
11051000	Potato flour, meal & powder	15	A
11052000	Potato flakes, granules & pellets	15	A
11061000	Flour & meal of the dried leguminous vegetables of 07.13	10	A
11062000	Flour & meal of sago, roots or tubers of 07.14	20	A
11063000	Flour, meal & powder of products of Chapter 8	20	A
11071000	Malt not roasted	10	A
11072000	Roasted malt	10	A
11081100	Wheat starch	20	B
11081200	Maize (corn) starch	20	B
11081300	Potato starch	15	B
11081400	Manioc (cassava) starch	10	B
11081900	Other starches, nes	20	B
11082000	Inulin	20	A
11090000	Wheat gluten	18	A
12011000	Soya beans seed	0	A
12019010	Yellow soya beans excl. seed	3	E
12019020	Black soya beans excl. seed	3	E
12019030	Green soya beans excl. seed	3	E
12019090	Other soya beans excl. seed	3	E
12023000	Ground-nuts in shell, seed, not cooked	0	A
12024100	Ground-nuts in shell, excl. seed, not cooked	15	B
12024200	Ground-nuts, not roasted or otherwise cooked, shelled, whether or not broken	15	B
12030000	Copra	15	B
12040000	Linseed	15	B
12051010	Rape or colza seeds of low erucic acid	0	A
12051090	Other low erucic acid rape or colza seeds	9	E

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
12059010	Rape or colza seeds, nes	0	A
12059090	Rape or colza, nes	9	E
12060010	Sunflower seeds for sowing	0	A
12060090	Sunflower seeds excl. for sowing	15	A
12071010	Palm nuts and kernels seed	0	A
12071090	Palm nuts and kernels	10	B
12072100	Cotton seeds for sowing	0	A
12072900	Cotton seeds excl for sowing	15	B
12073010	Castor seeds for sowing	0	A
12073090	Castor seeds	15	B
12074010	Sesamum seeds for sowing	0	A
12074090	Sesamum seeds excl for sowing	10	B
12075010	Mustard seeds for sowing	0	A
12075090	Mustard seeds excl for sowing	15	B
12076010	Safflower seeds for sowing	0	A
12076090	Safflower seeds	20	B
12077010	Melon seeds for sowing	0	A
12077091	Black watermelon seeds excl for sowing, fresh chilled frozen or dried	20	A
12077092	Red watermelon seeds excl for sowing, fresh chilled frozen or dried	20	A
12077099	Other edible vegetable products, fresh or dried, nes	30	A
12079100	Poppy seeds	20	A
12079910	Other oil seed and oleaginos fruits, for cultivation, nes	0	A
12079991	Shea nuts (karite nuts)	20	A
12079999	Other oil seeds & oleaginous fruits nes	10	A
12081000	Soya bean flour & meal	9	A
12089000	Other flours & meal of oil seeds or oleaginous fruit, nes	15	A
12091000	Sugar beet seed, of a kind used for sowing	0	A
12092100	Lucerne (alfalfa) seed, of a kind used for sowing	0	A
12092200	Clover seed, of a kind used for sowing	0	A
12092300	Fescue seed, of a kind used for sowing	0	A
12092400	Kentucky blue grass seed, of a kind used for sowing	0	A
12092500	Rye grass seed, of a kind used for sowing	0	A
12092910	Beet seed	0	A
12092990	Other seeds of forage plants, of a kind used for sowing, nes	0	A
12093000	Seeds of herbaceous plants, of a kind used for sowing	0	A
12099100	Vegetable seeds	0	A
12099900	Other seeds, fruit & spores, of a kind used for sowing, nes	0	A

HS2014	Description	Base Rate	Staging Category
12101000	Hop cones (excl. ground, powdered or pellets), fresh or dried	20	A
12102000	Hop cones, ground, powdered or in pellets; lupulin	10	A
12112010	American ginseng, fresh or dried	7.5	A
12112020	Wild ginseng other than american ginseng, fresh or dried	20	A
12112091	Other fresh ginseng roots, nes	20	A
12112099	Other ginseng roots, dried, nes	20	A
12113000	Coca leaf	9	A
12114000	Poppy straw	9	A
12119011	Radix angelicae sinensis, fresh or dried	6	A
12119012	Radix pseudoginseng, used in pharmacy, fresh or dried	6	A
12119013	Radix codonopsisitis, used in pharmacy, fresh or dried	6	A
12119014	Rhizoma coptidis, used in pharmacy, fresh or dried	6	A
12119015	Flos chrysanthemi, used in pharmacy, fresh or dried	6	A
12119016	Cordyceps sinensis, used in pharmacy, fresh or dried	6	A
12119017	Bulbs of fritilariae thunbergii, used in pharmacy, fresh or dried	6	A
12119018	Rhizoma ligustici, used in pharmacy, fresh or dried	6	A
12119019	Rhizoma pinellia, used in pharmacy, fresh or dried	6	A
12119021	Radix paeoniae lactiflorae, used in pharmacy, fresh or dried	6	A
12119022	Rhizoma gastrodiae, used in pharmacy, fresh or dried	6	A
12119023	Radix astragali, used in pharmacy, fresh or dried	6	A
12119024	Rhubarb, used in pharmacy, fresh or dried	6	A
12119025	Rhizoma atractylodis macrocephalae, used in pharmacy, fresh or dried	6	A
12119026	Radix rehmanniae, used in pharmacy, fresh or dried	6	A
12119027	Flos sophorae, used in pharmacy, fresh or dried	6	A
12119028	Cortex eucommiae, used in pharmacy, fresh or dried	6	A
12119029	Poria, used in pharmacy, fresh or dried	6	A
12119031	Fructus lycii, used in pharmacy, fresh or dried	6	A
12119032	Bantaroï seeds, used in pharmacy, fresh or dried	6	A
12119033	Aloes wood, used in pharmacy, fresh or dried	3	A
12119034	Adenophora axilliflora, fresh or dried	6	A
12119035	Southernwood	6	A
12119036	Liquorice roots, fresh or dried	6	A
12119037	Radix scutellariae, fresh or dried	6	A
12119038	Flowers and leaves of Linden (tilia europaea)	6	A
12119039	Plants and parts of plants, used in pharmacy, nes	6	A
12119050	Plants and parts of plants, used in perfumery	8	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
12119091	Dessis roots and pyrethrum, used for insecticides	3	A
12119099	Plants or their parts, use for insecticides, nes	9	A
12122110	Sea tangle, fresh chilled frozen or dried	20	A
12122120	Black moss, fresh chilled frozen or dried	20	A
12122131	Dried pinnatifida	15	A
12122132	Fresh pinnatifida	15	A
12122139	Other pinnatifida	15	A
12122141	Dried laver	15	A
12122142	Fresh laver	15	A
12122149	Other laver	15	A
12122161	Dried Eucheuma	15	A
12122169	Other Eucheuma	15	A
12122171	Dried Gracilaria	15	A
12122179	Other Gracilaria	15	A
12122190	Edible seaweeds and other algae, fresh chilled frozen or dried nes	15	A
12122900	Other seaweeds and other algae	15	A
12129100	Sugar beet, fresh chilled frozen or dried	20	A
12129200	Locust beans, including locust bean seeds, fresh, chilled, frozen or dried	20	A
12129300	Sugar cane, chilled frozen or dried	20	A
12129400	Chicory roots	20	A
12129911	Bitter, primarily used for human consumption	20	A
12129912	Sweet, primarily used for human consumption	20	A
12129919	Other apricot, peach or plum stones and kernels, primarily used for human consumption	20	A
12129993	Pumpkin seeds excl for sowing, fresh chilled frozen or dried	20	A
12129994	Lotus seeds excl for sowing, fresh chilled frozen or dried	20	A
12129996	Leaves of stevia	30	A
12129999	Fresh, chilled, frozen or dried fruit stones and kernels and other vegetable products of a kind used primarily for human consumption, not elsewhere specified or included	30	A
12130010	Cereal straw, unprepared	12	A
12130090	Other Cereal straw and husks	12	A
12141000	Lucerne (alfalfa) meal & pellets	5	A
12149000	Other forage products, nes	9	A
13012000	Gum Arabic	15	A
13019010	Gum tragacanth	15	A
13019020	Olibanum, myrrh and dragon's blood	3	A
13019030	Asafoetida	3	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
13019040	Pine-resin	15	A
13019090	Other natural gums, resins, gum-resins & balsams, nes	15	A
13021100	Opium	0	A
13021200	Liquorice sap & extract	6	A
13021300	Hop sap extract	10	A
13021910	Crude lacquer	20	A
13021920	Azadirachtin	3	A
13021930	Vegetable saps and extracts of pyrethrum or of the roots of plants containing retene	3	A
13021940	Vegetable saps and extracts of Ginkgo biloba	20	A
13021990	Vegetable saps and extracts, nes, used in pesticide	20	A
13022000	Pectic substances, pectinates & pectates	20	A
13023100	Agar-agar	10	A
13023200	Mucilages & thickeners from locust beans/guar seeds	15	A
13023911	Carrageenan	15	A
13023912	Algin	15	A
13023919	Other Mucilage's and thickeners, whether or not modified, derived from seaweeds and other algae	15	A
13023990	Mucilage's & thickeners, from vegetable prod, nes	15	A
14011000	Bamboos	10	A
14012000	Rattans	10	A
14019010	Cereal straw other than wheat straw	10	A
14019020	Reeds	10	A
14019031	Juncaceae	10	A
14019039	Rushes	10	A
14019090	Other vegetable plaiting materials, nes	10	A
14042000	Cotton linters	4	A
14049010	Raw vegetable materials of a kind used primarily in dyeing or tanning	5	A
14049090	Other vegetable products	15	A
15011000	Lard	10	A
15012000	Other pig fat	10	A
15019000	Poultry fat	10	A
15021000	Tallow	8	A
15029000	Other fats, raw, of bovine animals, sheep or goats	8	A
15030000	Lard stearin, lardoil, oleostearin, oleo-oil & tallow oil	10	A
15041000	Fish-liver oils & their fractions	12	A
15042000	Fish fats, oils & fractions (excl. fish liver oils)	12	A
15043000	Marine mammal fats, oils & their liquid fractions	14.4	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
15050000	Wool grease and fatty substances	20	A
15060000	Other animal fats & oils & their fractions	20	A
15071000	Crude soya-bean oil	9	E
15079000	Soya-bean oil (excl. crude) & fractions	9	E
15081000	Crude ground-nut oil	10	E
15089000	Ground-nut oil (excl. crude) & fractions	10	E
15091000	Virgin olive oil & fractions	10	E
15099000	Olive oil & fractions (excl. virgin)	10	E
15100000	Other oils & their fractions, obtained solely from olives, nes	10	E
15111000	Crude palm oil	9	E
15119010	Palm oil (excl. crude) & liquid fractions	9	E
15119020	Palm stearin	8	E
15119090	Other palm oil and its fractions, nes	9	E
15121100	Crude sunflower-seed & safflower oil & fractions thereof	9	E
15121900	Sunflower-seed & safflower oil (excl. crude) & fractions thereof	9	E
15122100	Crude cotton-seed oil, whether or not gossypol has been moved	10	E
15122900	Cotton-seed oil (excl. crude) & fractions thereof	10	E
15131100	Crude coconut (copra) oil & fractions thereof	9	B
15131900	Coconut copra oil (excl. crude) & fractions thereof	9	B
15132100	Crude palm kernel or babassu oil & fractions thereof	9	E
15132900	Palm kernel or babassu oil (excl. crude) & fractions thereof	9	E
15141100	Crude low erucic acid rape oil	9	E
15141900	Other low erucic acid rape oil	9	E
15149110	Crude rape oil	9	E
15149190	Crude mustard oil	9	E
15149900	Other rape oil and mustard oil and its fraction, nes	9	E
15151100	Crude linseed oil	15	E
15151900	Linseed oil (excl. crude) & fractions	15	E
15152100	Crude maize (corn) oil	10	E
15152900	Maize (corn) oil (excl. crude) & fractions	10	E
15153000	Castor oil & its fractions	10	B
15155000	Sesame oil & fractions	12	B
15159010	Jobba oil & fractions	20	B
15159020	neem oil and its fractions	20	B
15159030	Tung oil and its fractions	20	B
15159090	Other fixed vegetable fats & fractions, nes	20	E

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
15161000	Animal fats & oils & fractions, hydrogenated, etc., not further prepared	5	B
15162000	Vegetable fats & oils & their fractions, hydrogenated, etc., not further prepared	25	B
15171000	Margarine (excl. liquid)	30	B
15179010	Shortening	25	B
15179090	Edible mixtures preparations of fats & oils, nes	25	E
15180000	Animal or vegetable fats & oils and fractions thereof... chemically modified, nes, incl inedible preps of fats & oils	10	E
15200000	Glycerol crude, glycerol waters & glycerol lyes	20	B
15211000	Vegetable waxes (excl. triglycerides)	20	B
15219010	Beeswax	20	B
15219090	Beeswax, other insect waxes & spermaceti	20	B
15220000	Degras; residues of fatty substances or animal or vegetable waxes	20	A
16010010	Sausage and similar products coated with natural casings	15	A
16010020	Other sausages and similar products	15	A
16010030	Sausage-based food products	15	A
16021000	Homogenized prep.s of meat, meat offal or blood	15	A
16022000	Preparations of animal liver	15	A
16023100	Preparations of turkey	15	A
16023210	Preparations of chicken, in airtight containers	15	A
16023291	Chicken breast meat	15	A
16023292	Chicken leg meat	15	A
16023299	Other chicken meat	15	A
16023910	Preparations of duck, geese or guinea fowl, in airtight containers	15	A
16023991	Duck meat	15	A
16023999	Preparations of geese or guines fowl, nes	15	A
16024100	Preparations of swine, hams & cuts	15	A
16024200	Preparations of swine, shoulders & cuts	15	A
16024910	Preparations of swine, in airtight containers	15	A
16024990	Preparations of swine, nes	15	A
16025010	Preparations of bovine animals, in airtight containers	12	A
16025090	Preparations of bovine animals, nes	12	A
16029010	Preps of meat, offal or blood, nes, in airtight containers	15	A
16029090	Preparations of meat, offal or blood, nes	15	A
16030000	Extracts & juices of meat, fish & aquatic invertebrates	23	A
16041110	Atlantic salmon, prepared or preserved salmon (excl. minced)	12	A
16041190	Prepared or preserved salmon, nes (excl. minced)	12	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
16041200	Prepared or preserved herrings (excl. minced)	12	A
16041300	Prepared or preserved sardines, sardinella and brisling or sprats (excl. minced)	5	A
16041400	Prepared or preserved tunas, skipjack and bonito (excl. minced)	5	A
16041500	Prepared or preserved mackerel (excl. minced)	12	A
16041600	Prepared or preserved anchovies (excl. minced)	12	A
16041700	Prepared or preserved eels (excl. minced)	12	A
16041920	Tilapia, prepared or preserved (excl. minced)	12	A
16041931	Prepared or preserved Channel catfish	12	A
16041939	Other prepared or preserved Ictalurus	12	A
16041990	Prepared or preserved fish (excl. minced), nes	12	A
16042011	Shark fin in airtight containers	12	E
16042019	Other prepared or preserved fish in air tight containers	12	A
16042091	Shark fin	12	E
16042099	Other prepared or preserved fish	12	A
16043100	Caviar	12	A
16043200	Caviar substitutes	12	A
16051000	Crab, prepared or preserved	5	A
16052100	Shrimps & prawns, prepared or preserved, not in airtight container	5	A
16052900	Other shrimps & prawns, prepared or preserved	5	A
16053000	Lobster, prepared or preserved	5	A
16054011	Freshwater crawfish shelled, prepared or preserved	5	A
16054019	Freshwater crawfish in shell, prepared or preserved	5	A
16054090	Crustaceans, nes, prepared or preserved	5	A
16055100	Oysters, prepared or preserved	5	A
16055200	Scallops, prepared or preserved	5	A
16055300	Mussels, prepared or preserved	5	A
16055400	Cuttle fish and squid, prepared or preserved	5	A
16055500	Octopus, prepared or preserved	5	A
16055610	Clams, prepared or preserved	5	A
16055620	Cockles and arkshells, prepared or preserved	5	A
16055700	Abalone, prepared or preserved	5	A
16055800	Snails, other than sea snails, prepared or preserved	5	A
16055900	Other molluscs, prepared or preserved	5	A
16056100	Sea cucumbers, prepared or preserved	5	A
16056200	Sea urchins, prepared or preserved	5	A
16056300	Jelly fish, prepared or preserved	15	A



HS2014	Description	Base Rate	Staging Category
16056900	Other aquatic invertebrates, prepared or preserved	5	A
17011200	Raw beet sugar, in solid form	50	E
17011300	Cane sugar specified in Subheading Note 2 to this Chapter	50	E
17011400	Raw cane sugar, in solid form	50	E
17019100	Cane or beet sugar, chemically pure sucrose, containing added flavoring or coloring	50	E
17019910	Granulated sugar	50	E
17019920	Superfine sugar	50	E
17019990	Other cane or beet sugar, chemically pure sucrose, in solid form, nes	50	E
17021100	Lactose & lactose syrup, anhydrous, containing $\geq 99\%$ lactose	10	A
17021900	Lactose & lactose syrup, nes	10	A
17022000	Maple sugar & maple syrup	30	A
17023000	Glucose & glucose syrup, containing $< 20\%$ fructose	30	A
17024000	Glucose & glucose syrup, containing $\geq 20\%$ but $< 50\%$ fructose	30	A
17025000	Chemically pure fructose	30	A
17026000	Other fructose & fructose syrup, containing $> 50\%$ fructose	30	A
17029000	Artificial honey, caramel & other sugars, nes	30	A
17031000	Cane molasses	8	A
17039000	Molasses resulting from extraction/refining of sugar, nes	8	A
17041000	Chewing gum	12	A
17049000	Sugar confectionery not containing cocoa, nes	10	A
18010000	Cocoa beans, whole or broken, raw or roasted	8	A
18020000	Cocoa shells, husks, skins & other cocoa waste	10	B
18031000	Cocoa paste, not defatted	10	B
18032000	Cocoa paste, wholly or partly defatted	10	B
18040000	Cocoa butter, fat & oil	22	B
18050000	Cocoa powder, without added sugar or other sweetening matter	15	B
18061000	Cocoa powder, with added sugar or other sweetening matter	10	B
18062000	Chocolate, etc., in blocks, slabs or bars $> 2\text{kg}$	10	B
18063100	Chocolate, etc., in blocks, slabs or bars, filled	8	B
18063200	Chocolate, etc., in blocks, slabs or bars, not filled	10	B
18069000	Chocolate, etc., not in blocks, slabs or bars, nes	8	A
19011010	Formula milk powder	15	A
19011090	Preparations for infant use, for retail sale, of flour, etc.	15	B
19012000	Mixes & doughs for prep. of bakers' wares of 19.05	25	A
19019000	Other food prep.s of flour, etc., nes	10	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
19021100	Uncooked pasta containing eggs not stuffed	15	A
19021900	Other uncooked pasta, not containing eggs/stuffed	15	A
19022000	Stuffed pasta	15	A
19023010	Rice vermicelli	15	A
19023020	Bean vermicelli	15	A
19023030	Instant noodle	15	A
19023090	Other pasta, nes	15	A
19024000	Couscous	25	A
19030000	Tapioca & substitutes prepared from starch in flakes, grains, etc.	15	A
19041000	Prepared foods obtained by the swelling or roasting of cereals or cereals products	25	A
19042000	Prepared foods obtained from unroast or mix of unrst/roast cereals	30	A
19043000	Bulgur wheat	30	A
19049000	Prepared cereals in grain form (excl. maize), nes	30	A
19051000	Crispbread	20	A
19052000	Gingerbread & the like	20	A
19053100	Sweet biscuits	15	A
19053200	Waffles & wafers	15	A
19054000	Rusks, toasted bread & similar toasted products	20	A
19059000	Other bread, etc., nes; communion wafers, rice paper, etc.	20	A
20011000	Cucumbers & gherkins, preserved by vinegar or acetic acid	25	A
20019010	Garlic, preserved by vinegar or acetic acid	25	A
20019090	Vegetables, fruits, etc., preserved by vinegar or acetic acid, nes	25	A
20021010	Prepd tomatoes o/t by vinegar, whole/piece, in airtight containers	19	A
20021090	Prepd tomatoes o/t by vinegar, whole/in piece, nes	25	A
20029011	Tomato paste, in airtight containers, weighing not more than 5kg	20	A
20029019	Tomato paste, in airtight containers, weighing more than 5kg	20	A
20029090	Prepd tomatoes o/t by vinegar, nes	18	A
20031011	Prepd small white agaric o/t by vinegar, in airtight container	25	A
20031019	Prepd mushrooms o/t by vinegar, in airtight containers	25	A
20031090	Prepd mushrooms o/t by vinegar, nes	25	A
20039010	Other mushrooms and truffles, in airtight containers, prepared or preserved otherwise than by vinegar or acetic acid	25	A
20039090	Other mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	25	A
20041000	Potatoes, preserved o/t by vinegar or acetic acid, frozen	13	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
20049000	Other vegetables preserved o/t by vinegar, etc., frozen, nes	25	A
20051000	Homogenized vegetable, preserved o/t by vinegar, etc., not frozen	25	A
20052000	Potatoes, preserved o/t by vinegar or acetic acid, not frozen	15	A
20054000	Peas, preserved o/t by vinegar or acetic acid, not frozen	25	A
20055111	Red bean paste prepared or preserved o/t by vinegar or acetic acid, not frozen, in airtight containers	25	A
20055119	Shelled beans, prepared or preserved o/t by vinegar or acetic acid, not frozen, in airtight containers, excluding red bean paste	25	A
20055191	Red bean paste prepared or preserved o/t by vinegar or acetic acid, not frozen, not in airtight containers	25	A
20055199	Shelled beans, prepared or preserved o/t by vinegar or acetic acid, not frozen, not in airtight containers, excluding red bean paste	25	A
20055910	Beans in shell, preserved o/t by vinegar, in airtight containers	25	A
20055990	Beans in shell, preserved o/t by vinegar, not frozen, nes	25	A
20056010	Asparagus, preserved o/t by vinegar, in airtight containers	25	A
20056090	Asparagus, preserved o/t by vinegar, not frozen, nes	25	A
20057000	Olives, preserved o/t by vinegar or acetic acid, not frozen	10	A
20058000	Sweetcorn, preserved o/t by vinegar or acetic acid, not frozen	10	A
20059110	Bamboo shoots in airtight containers, o/t by vinegar or acetic acid	25	A
20059190	Other bamboo shoots, o/t by vinegar or acetic acid, not frozen	25	A
20059920	Broad beans, in airtight containers	25	A
20059940	Hot pickled mustard tubers	25	A
20059950	Chueh tsai (fiddle-head), salted	25	A
20059960	Scallion, salted	25	A
20059991	Other vegetables and mixtures of vegetables, in airtight containers	25	A
20059999	Other vegetables and mixtures of vegetables o/t by vinegar or acetic acid	25	A
20060010	Jujubes preserved by sugar	30	A
20060020	Olives preserved by sugar	30	A
20060090	Other fruit, nuts or parts of plants preserved by sugar, nes	30	A
20071000	Jams, fruit jellies, marmalades, etc., homogenized	30	A
20079100	Jams, fruit jellies, marmalades, etc., of citrus fruit	30	A
20079910	Other jams, fruit jellies, marmalades, etc., in airtight containers	5	A
20079990	Other jams, fruit jellies, marmalades, etc., of citrus fruit	5	A
20081110	Ground-nut kernels, prepd, in airtight containers	30	A
20081120	Roasted ground-nuts	30	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
20081130	Ground-nut butter	30	A
20081190	Other prepared ground-nuts, nes	30	A
20081910	Walnut meats, prepd, in airtight containers	20	A
20081920	Other prepd nuts or seeds, in airtight containers	13	A
20081991	Chestnut seed	10	A
20081992	Sesames, otherwise prepared or preserved	10	A
20081999	Other nuts and seed	10	A
20082010	Pineapples prepd nes, in airtight containers	15	A
20082090	Pineapples prepared, nes	15	A
20083010	Citrus fruit prepd nes, in airtight containers	20	A
20083090	Citrus fruit prepared, nes	20	A
20084010	Pears prepd nes, in airtight containers	20	A
20084090	Pears prepared, nes	20	A
20085000	Apricots, prepared or preserved, nes	20	A
20086010	Cherries in airtight containers, prepared or preserved nes	20	A
20086090	Other cherries, prepared or preserved nes	20	A
20087010	Peaches prepd nes, in airtight containers	10	A
20087090	Peaches, prepared or preserved, nes	20	A
20088000	Strawberries, prepared or preserved, nes	15	A
20089100	Palm hearts, prepared or preserved, nes	5	A
20089300	Cranberries, prepared or preserved, nes	15	A
20089700	Mixtures of fruit, prepared or preserved, nes	10	A
20089910	lychee, in airtight containers	20	A
20089920	Longan can	15	A
20089931	Seasoned laver	15	A
20089932	Salted sea tangle	15	A
20089933	Salted undaria pinnatifida	15	A
20089939	Other Seaweed and otheralga product	15	A
20089940	Water chestnut (Eleocharis dulcis), in airtight containers	25	A
20089990	Other fruit, etc., prepared or preserved, nes	15	A
20091100	Frozen orange juice, unfermented, not containing added spirit	7.5	A
20091200	Not frozen orange juice, of a Bris value not exceeding 20	30	A
20091900	Unfrozen orange juice, unfermented, not containing added spirit	30	A
20092100	Grapefruit juice, of a Bris value not exceeding 20	15	A
20092900	Grapefruit juice, unfermented, not containing added spirit, nes	15	A
20093110	Lemon juice of a brix value not exceeding 20	18	A

HS2014	Description	Base Rate	Staging Category
20093190	Other juice of other single citrus fruit of a brix value not exceeding 20	18	A
20093910	Lemon juice of a brix value exceeding 20	18	A
20093990	Other juice of other single citrus fruit of a brix exceeding 20	18	A
20094100	Pineapple juice, of a Bris value not exceeding 20	10	A
20094900	Pineapple juice, unfermented, not containing added spirit, nes	10	A
20095000	Tomato juice, unfermented, not containing added spirit	30	A
20096100	Grape juice, of a Brix value not exceeding 30	20	A
20096900	Grape juice, (incl. must), unfermented, not containing added spirit	20	A
20097100	Apple juice, of a Bris value not exceeding 20	20	A
20097900	Apple juice (incl. must), unfermented, not containing added spirit	20	A
20098100	Cranberry juice	20	A
20098912	Mango juice	20	A
20098913	Passion-fruit juice	20	A
20098914	Guava juice	20	A
20098915	Pear juice	20	A
20098919	Other single fruit juice, unfermented, not containing added spirit	20	A
20098920	Other single vegetable juice, unfermented, not containing added spirit	20	A
20099010	Mixtures of fruit juices, unfermented, not containing added spirit	20	A
20099090	Mixtures of veg juices, unfermented, not containing added spirit	20	A
21011100	Extracts, essences & concentrates of coffee	17	A
21011200	Preparations with a basis of coffee	30	A
21012000	Extracts, essences, concentrates & prep.s of tea or mate	32	B
21013000	Roasted coffee substitutes (incl. chicory), etc.	32	A
21021000	Active yeasts	25	A
21022000	Inactive yeasts; other single-cell micro-organisms, dead	25	A
21023000	Prepared baking powders	25	A
21031000	Soya sauce	28	A
21032000	Tomato ketchup & other tomato sauces	15	A
21033000	Mustard flour & meal, prepared mustard	15	A
21039010	Gourmet powder	21	A
21039020	Aromatic bitters of allohohic strenyth by volume of 44.2%-49.2%	21	A
21039090	Other sauces, mixed condiments or seasonings, nes	21	A
21041000	Soups & broths & prep.s therefor	15	A
21042000	Homogenized composite food prep.s	32	A

HS2014	Description	Base Rate	Staging Category
21050000	Ice cream & other edible ice, whether or not containing cocoa	19	A
21061000	Protein concentrates & textured protein substances	10	A
21069010	Concentrates for making carbonic acid beverage	35	A
21069020	Compound alcoholic preparations for manufacture of beverages	20	A
21069030	Royal jelly preparations	3	A
21069040	Coconut juice	10	A
21069050	Seal-oil capsule	20	A
21069090	Other food preparations not elsewhere specified or included	20	A
22011010	Mineral waters, unsweetened, unflavored	20	A
22011020	Aerated waters, unsweetened, unflavoured	20	A
22019010	Natural waters	10	A
22019090	Other unsweetened & unflavored waters; ice & snow	10	A
22021000	Waters (incl. mineral & aerated), with added sugar, sweetener, etc.	20	A
22029000	Other non-alcoholic beverages, nes	35	A
22030000	Beer made from malt	0	A
22041000	Champagne & sparkling wine	14	A
22042100	Wine (not sparkling); grape must with by alcohol in: ≤2l containers	14	A
22042900	Wine (not sparkling); grape must with alcohol in: ≥2l containers	20	A
22043000	Other grape must, nes	30	A
22051000	Vermouth & other wine of fresh grapes, flavored: <2l containers	65	A
22059000	Vermouth & other wine of fresh grapes, flavored: >2l containers	65	A
22060010	Chinese rice wine	40	A
22060090	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	40	A
22071000	Undenatured ethyl alcohol, of alcoholic strength ≥80%	40	A
22072000	Ethyl alcohol & other denatured spirits of any strength	30	A
22082000	Spirits from distilled grape wine or marc	10	A
22083000	Whiskeys	10	A
22084000	Rum & tafia	10	A
22085000	Gin & Geneva	10	A
22086000	Vodka	10	A
22087000	Liqueurs and cordials	10	A
22089010	Tequila, Mezcal	10	A
22089020	Chinese spirits	10	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
22089090	Spirituous beverages, nes	10	A
22090000	Vinegar & substitutes for vinegar obtained from acetic acid	20	A
23011011	Flours or meals of meat bone, containing bovine composition or sheep and goat's thereof	2	A
23011019	Flours or meals of meat bones, nes	2	A
23011020	Greaves	5	A
23011090	Other flours, meats & pellets, of meat unfit for human consumption	5	A
23012010	Flours or meals of fish, used in animal feeding	2	A
23012090	Other flours, meals & pellets of fish, etc, unfit for human consump	5	A
23021000	Brans, sharps & other residues of maize	5	A
23023000	Brans, sharps & other residues of wheat	3	A
23024000	Brans, sharps & other residues of other cereals	5	A
23025000	Brans, sharps & other residues of leguminous plants	5	A
23031000	Residues from manufacture of starch & similar residues	5	A
23032000	Beet pulp, bagasse & other waste of sugar manufacture	5	A
23033000	Brewing or distilling dregs & waste	5	A
23040010	Oil-cake of soya-bean	5	A
23040090	Other solid residues of soya-bean	5	A
23050000	Oil-cake & other solid residues, of ground-nut	5	A
23061000	Oil-cake & other solid residues of cotton seeds	5	A
23062000	Oil-cake & other solid residues of linseed	5	A
23063000	Oil-cake & other solid residues of sunflower seeds	5	A
23064100	Oil-cake & other solid residues of low erucic acid rape or colza seeds	5	A
23064900	Oil-cake & other solid residues of rape or colza seeds	5	A
23065000	Oil-cake & other solid residues of coconut or copra	5	A
23066000	Oil-cake & other solid residues of palm nuts & kernels	5	A
23069000	Oil-cake & residues, of other vegetable fats & oils	5	A
23070000	Wine lees; argol	5	A
23080000	vegetable materials, waste, residues, etc., for animal feeding	5	A
23091010	Dog or cat food, put up for retail sale, in airtight containers	15	A
23091090	Other dog or cat food, put up for retail sale	15	A
23099010	Prepared feed additives	5	A
23099090	Other prep.s of a kind used in animal feeding, nes	6.5	A
24011010	Flue-cured tobacco, not stemmed/stripped	10	E
24011090	Tobacco other than flue-cured, not stemmed/stripped	10	E
24012010	Flue-cured tobacco, partly or wholly stemmed/stripped	10	E
24012090	Tobacco o/t flue-cured, partly or wholly stemmed/stripped	10	E

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
24013000	Tobacco refuse	10	E
24021000	Cigars, cheroots & cigarillos containing tobacco	25	E
24022000	Cigarettes containing tobacco	25	E
24029000	Cigars, cigarillos, cigarettes, etc., of tobacco substitutes	25	E
24031100	Water pipe tobacco specified in Subheading Note 1 to this Chapter	57	E
24031900	Other smoking tobacco, with or without tobacco substitutes	57	E
24039100	Homogenized or reconstituted tobacco	57	E
24039900	Other manufactured tobacco, tobacco extracts and essences	57	E
25010011	Edible salt	0	A
25010019	Other salt	0	A
25010020	Pure sodium chloride	3	A
25010030	Sea water	0	A
25020000	Unroasted iron pyrites	3	A
25030000	Sulphur of all kind, other than sublimed, precipitated and colloidal sulphur	3	A
25041010	Natural graphite in flakes	3	A
25041091	Spherical Graphite	3	A
25041099	Other natural graphite in powder	3	A
25049000	Other natural graphite (excl. in powder or in flakes)	3	A
25051000	Silica sands & quartz sands, whether or not colored	3	A
25059000	Natural sands, (excl. metal-bearing sands of Chapter 26), whether or not colored	3	A
25061000	Quartz	3	A
25062000	Quartzite, whether or not by sawing into blocks or slabs of a rectangular shape	3	A
25070010	Kaolin	3	A
25070090	Other kaolinic clays	3	A
25081000	Bentonite, whether or not calcined	3	A
25083000	Fire-clay, whether or not calcined	3	A
25084000	Other clays, nes, whether or not calcined	3	A
25085000	Andalusite, kyanite & sillimanite, whether or not calcined	3	A
25086000	Mullite	3	A
25087000	Chamotte or dinas earths	3	A
25090000	Chalk	3	A
25101010	Unground apatites	3	A
25101090	Unground natural calcium phosphates, natural aluminum calcium phosphates and phosphatic chalk, excl. apatites	3	A
25102010	Ground apatites	3	A



HS2014	Description	Base Rate	Staging Category
25102090	Ground natural calcium phosphates, natural aluminum calcium phosphates and phosphatic chalk, excl. apatites	3	A
25111000	Natural barium sulphate (barytes)	3	A
25112000	Natural barium carbonate (whitherite), whether or not calcined	3	A
25120010	Kieselguhr	3	A
25120090	Other siliceous earths	3	A
25131000	Pumice stone	3	A
25132000	Emery, natural corundum, garnet and other natural abrasives	3	A
25140000	Slate, whether or not roughly trimmed or cut into blocks or slabs of a rectangular (incl. square) shape	3	A
25151100	Marble & travertine crude or roughly trimmed	4	A
25151200	Marble & travertine merely cut into a square or rectangular shape	4	A
25152000	Ecaussine and other calcareous monumental or building stone; alabaster, whether or not roughly trimmed or cut into blocks or slabs of a rectangular (incl. square) shape	3	A
25161100	Granite, crude or roughly trimmed	4	A
25161200	Granite, merely cut into blocks or slabs of a rectangular (incl. square) shape	4	A
25162000	Sandstone, whether or not roughly trimmed or merely cut, by sawing into blocks or slabs of a rectangular	3	A
25169000	Monumental or building stones, whether or not roughly trimmed or merely cut into blocks or slabs of a rectangular (incl. square) shape nes	3	A
25171000	Pebbles, gravel, broken or crushed stone, commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle & flint, whether or not heat-treated	4	A
25172000	Macadam of slag, dross or similar industrial waste	3	A
25173000	Tarred macadam	3	A
25174100	Marble in granules &chippings & powder, whether or not heat-treated	3	A
25174900	Granules, chippings & powder, of stones (excl. marble) of heading 25.15 & 25.16, whether or not heat-treated	3	A
25181000	Dolomite, not calcined or sintered, whether or not roughly trimmed or merely cut into blocks or slabs of a rectangular (incl. square) shape	3	A
25182000	Calcined or sintered dolomite, whether or not roughly trimmed or merely cut into blocks or slabs of a rectangular (incl. square) shape	3	A
25183000	Dolomite ramming mix	3	A
25191000	Natural magnesium carbonate (magnesite)	3	A
25199010	Fused magnesia	3	A
25199020	Dead-burned (sintered) magnesia	3	A
25199030	Light-burned magnesia	3	A
25199091	Magnesium oxide, chemically pure	3	A
25199099	Magnesium oxide, excl. chemically pure	3	A

HS2014	Description	Base Rate	Staging Category
25201000	Gypsum; anhydrite	5	A
25202010	Plasters for dentistry, whether or not colored, with or without small quantities of accelerators or retarders	5	A
25202090	Plasters other than those for dentistry, whether or not colored, with or without small quantities of accelerators or retarders	5	A
25210000	Limestone flux; limestone & other calcareous stone, used for the manufacture of lime or cement	5	A
25221000	Quicklime	5	A
25222000	Slaked lime	5	A
25223000	Hydraulic lime	5	A
25231000	Cement clinkers, whether or not colored	8	A
25232100	White cement, whether or not artificially colored	6	A
25232900	Portland cement (excl. white), whether or not colored	8	A
25233000	Aluminous cement, whether or not colored	6	A
25239000	Other hydraulic cements, whether or not colored	8	A
25241000	Crocidlite	5	A
25249010	Asbestos of long staple	5	A
25249090	Asbestos other than crocidlite and asbestos of long staple	5	A
25251000	Crude mica & mica rifted into sheets or splittings	5	A
25252000	Mica powder	5	A
25253000	Mica waste	5	A
25261010	Natural steatite, not crushed, not powdered, whether or not roughly trimmed or merely cut into blocks or slabs of a rectangular (incl. square) shape	3	A
25261020	Talc, not crushed, not powdered, whether or not roughly trimmed or merely cut into blocks or slabs of a rectangular (incl. square) shape	3	A
25262010	Natural steatite, crushed or powdered	3	A
25262020	Talc, crushed or powdered	3	A
25280010	Natural sodium borates & concentrates thereof (calcined or not)	3	A
25280090	Natural borates (excl. sodium) & concentrates thereof, calcined or not; natural boric acid containing not more than 85% of H <sub>3</sub> BO <sub>3</sub> calculated on the dry weight	5	A
25291000	Felspar	3	A
25292100	Fluorspar containing by weight ≤97% of calcium fluoride	3	A
25292200	Fluorspar containing by weight >97% of calcium fluoride	3	A
25293000	Leucite; nepheline & nepheline syenite	5	A
25301010	Chlorites, unexpanded	5	A
25301020	Vermiculite and perlite, unexpanded	5	A
25302000	Kieserite, epsomite (natural magnesium sulphates)	3	A
25309010	Mineral medicinal substances	3	A

HS2014	Description	Base Rate	Staging Category
25309020	Ores of rare-earth metals	0	A
25309091	Wallastonite	3	A
25309099	Mineral substances, nes	3	A
26011110	Of a granularity less than 0.8mm, non-agglomerated iron ores and concentrates, other than roasted iron pyrites	0	A
26011120	Of a granularity of 0.8mm or more, but not exceeding 6.3mm, non-agglomerated iron ores and concentrates, other than roasted iron pyrites	0	A
26011190	Of a granularity exceeding 6.3mm, non-agglomerated iron ores and concentrates, other than roasted iron pyrites	0	A
26011200	Agglomerated iron ores & concentrates, other than roasted iron pyrites	0	A
26012000	Roasted iron pyrites	0	A
26020000	Manganese ores & concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight	0	A
26030000	Copper ores & concentrates	0	A
26040000	Nickel ores & concentrates	0	A
26050000	Cobalt ores & concentrates	0	A
26060000	Aluminum ores & concentrates	0	A
26070000	Lead ores & concentrates	0	A
26080000	Zinc ores & concentrates	0	A
26090000	Tin ores & concentrates	0	A
26100000	Chromium ores & concentrates	0	A
26110000	Tungsten ores & concentrates	0	A
26121000	Uranium ores & concentrates	0	A
26122000	Thorium ores & concentrates	0	A
26131000	Roasted molybdenum ores & concentrates	0	A
26139000	Molybdenum ores & concentrates (excl. roasted)	0	A
26140000	Titanium ores & concentrates	0	A
26151000	Zirconium ores & concentrates	0	A
26159010	Hydrated Tantalum/Niobium materials or enriched materials from Tantalum/Niobium ore	0	A
26159090	Niobium, tantalum & vanadium ores & concentrates, others	0	A
26161000	Silver ores & concentrates	0	A
26169000	Precious metal (excl. silver) ores & concentrates	0	A
26171010	Crude antimony (Antimony concentrates which are mineral products)	0	A
26171090	Antimony ores & concentrates, excl. crude	0	A
26179010	Cinnabar	3	A
26179090	Ores & concentrates, nes	0	A
26180010	Granulated slag mainly containing manganese (slag sand) from the manufacture of iron or steel	4	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
26180090	Granulated slag (slag sand) from the manufacture of iron or steel	4	A
26190000	Slag, dross (other than granulated slag & slag sand), scalings and other from manufacture of iron or steel	4	A
26201100	Ash & residues containing mainly hard zinc spelter	4	A
26201900	Ash & residues containing mainly zinc (excl. hard zinc spelter) & compound thereof	4	A
26202100	Leaded gasoline sludges and leaded anti-knock compound sludges	4	A
26202900	Ash & residues containing mainly lead & compound thereof, nes	4	A
26203000	Ash & residues containing mainly copper & compound thereof	4	A
26204000	Ash & residues containing mainly aluminum & compound thereof	4	A
26206000	Ash & residues 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 compound	4	A
26209100	Ash & residues containing antimony, beryllium, cadmium, chromium or their mixture	4	A
26209910	Ash & residues containing mainly tungsten & compound thereof	4	A
26209990	Ash & residues containing metals & compound thereof, nes	4	A
26211000	Ash and residues from the incineration of municipal waste	4	A
26219000	Other slag & ash, including seaweed ash (kelp)	4	A
27011100	Anthracite, not agglomerated, whether or not pulverized	3	A
27011210	Bituminous coking coal, not agglomerated, whether or not pulverized	3	A
27011290	Other bituminous coal, other than coking coal, not agglomerated, whether or not pulverized	6	A
27011900	Coal nes, not agglomerated, whether or not pulverized	5	A
27012000	Briquettes, ovoids & similar solid fuels manufactured from coal	5	A
27021000	Lignite, not agglomerated, whether or not pulverized	3	A
27022000	Agglomerated lignite	3	A
27030000	Peat (incl. peat litter), whether or not agglomerated	5	A
27040010	Coke & semi-coke, whether or not agglomerated	5	A
27040090	Retort carbon	5	A
27050000	Coal, water, producer gas & similar gases, other than petroleum gases & gaseous hydrocarbons	5	A
27060000	Tar distilled from coal, lignite or peat & other mineral tars, whether or not dehydrated or partially distilled, incl. reconstituted tars	6	A
27071000	Benzole	6	A
27072000	Toluole	6	A
27073000	Xylole	6	A

HS2014	Description	Base Rate	Staging Category
27074000	Naphthalene	7	A
27075000	Other aromatic hydrocarbon mixtures of which $\geq 65\%$ by volume (including losses) distils at $250^{\circ}\text{C}$ by the ASTM D86 method	7	A
27079100	Creosote oils	7	A
27079910	Phenols	7	A
27079990	Other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents	7	A
27081000	Pitch obtained from coal tar or from other mineral tars	7	A
27082000	Pitch coke obtained from coal tar or from other mineral tars	6	A
27090000	Petroleum oils & oils obtained from bituminous minerals, crude	0	A
27101210	Motor gasoline & aviation gasoline	5	A
27101220	Naphtha	6	A
27101230	Rubber solvent, paint solvent, extractive solvent	6	A
27101291	Nonene	9	A
27101299	Other light oils and preparations	9	A
27101911	Aviation kerosene	9	A
27101912	Lamp-kerosene	9	A
27101919	Kerosene distillages, nes & preparations thereof	6	A
27101922	Fuel oil No.5 to No.7 (National Code)	6	A
27101923	Diesel oil	6	A
27101929	Diesel oils & preparations thereof and other fuel oils, nes	6	A
27101991	Lubricating oils	6	A
27101992	Lubricating greases	6	A
27101993	Basic oils for lubricating oils	6	A
27101994	Liquid paraffin and heavy liquid paraffin	6	A
27101999	Heavy oils & preparations thereof, nes	6	A
27102000	Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic	6	A
27109100	Waste oils, containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	6	A
27109900	Other waste oils	6	A
27111100	Natural gas, liquefied	0	A
27111200	Propane, liquefied	5	A
27111310	Liquefied butanes in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity exceeding 300 cm <sup>3</sup>	11	A

HS2014	Description	Base Rate	Staging Category
27111390	Liquefied butanes, nes	5	A
27111400	Ethylene, propylene, butylene & butadiene, liquefied	5	A
27111910	Other liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity exceeding 300 cm <sup>3</sup>	10	A
27111990	Liquefied petroleum gases & gaseous hydrocarbons, nes	3	A
27112100	Natural gas in gaseous state	0	A
27112900	Petroleum gases & gaseous hydrocarbons in gaseous state, nes	6	A
27121000	Petroleum jelly	8	A
27122000	Paraffin wax, containing by weight <0.75% of oil, whether or not colored	8	A
27129010	Microcrystalline petroleum wax, whether or not colored	8	A
27129090	Mineral waxes and similar products obtained by synthesis or by other processes nes, whether or not colored	8	A
27131110	Not calcined petroleum coke containing by weight less than 3% of Sulphur	3	A
27131190	Petroleum coke, not calcined	3	A
27131210	Calcined petroleum coke containing by weight less than 0.8% of sulphur	3	A
27131290	Other calcined petroleum coke	3	A
27132000	Petroleum bitumen	8	A
27139000	Other residues of petroleum oils or of oils obtained from bituminous minerals	6	A
27141000	Bituminous or oil shale & tar sands	6	A
27149010	Natural bitumen & asphalt	8	A
27149020	Emulsified asphalt	0	A
27149090	Asphaltites and asphaltic rocks	3	A
27150000	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch	8	A
27160000	Electrical energy	0	A
28011000	Chlorine	5.5	A
28012000	Iodine	5.5	A
28013010	Fluorine	5.5	A
28013020	Bromine	5.5	A
28020000	Sulphur, sublimed or precipitated; colloidal sulphur	5.5	A
28030000	Carbon (carbon blacks and other forms of carbon, nes)	5.5	A
28041000	Hydrogen	5.5	A
28042100	Argon	5.5	A
28042900	Rare gases (excl. argon)	5.5	A
28043000	Nitrogen	5.5	A
28044000	Oxygen	5.5	A

HS2014	Description	Base Rate	Staging Category
28045000	Boron; tellurium	5.5	A
28046117	Monocrystals silicon rods, diameter $\geq 30$ cm, containing by weight $\geq 99.99\%$ , doped for electronics	4	A
28046119	Monocrystals silicon rods, $7.5\text{cm} \leq \text{diameter} < 30\text{cm}$ , containing by weight $\geq 99.99\%$ , doped for electronics	4	A
28046120	Monocrystals silicon rods, diameter $< 7.5\text{cm}$ , containing by weight $\geq 99.99\%$ , doped for electronics	4	A
28046190	Silicon nes, containing by weight $\geq 99.99\%$ of silicon	4	A
28046900	Silicon containing by weight $< 99.99\%$ of silicon	4	A
28047010	Yellow phosphorus (white phosphorus)	5.5	A
28047090	Phosphorus, nes	5.5	A
28048000	Arsenic	5.5	A
28049010	Selenium rods, doped, for electronic industry	4	A
28049090	Selenium nes	5.5	A
28051100	Sodium	5.5	A
28051200	Calcium	5.5	A
28051900	Alkali or alkaline-earth metals (excl. sodium and calcium)	5.5	A
28053011	Neodymium	5.5	A
28053012	Dysprosium	5.5	A
28053013	Terbium	5.5	A
28053014	Lanthanum	5.5	A
28053015	Cerium	5.5	A
28053016	Praseodymium	5.5	A
28053017	Yttrium	5.5	A
28053019	Rare-earth metals nes, scandium and yttrium, not intermixed or interalloyed	5.5	A
28053021	Rare-earth metals, scandium and yttrium, intermixed or interalloyed, battery quality	5.5	A
28053029	Rare-earth metals, scandium and yttrium, intermixed or interalloyed, other than battery quality	5.5	A
28054000	Mercury	5.5	A
28061000	Hydrogen chloride (hydrochloric acid)	5.5	A
28062000	Chlorosulphuric acid	5.5	A
28070000	Sulphuric acid; oleum	5.5	A
28080000	Nitric acid; sulphonitric acids	5.5	A
28091000	Diphosphorus pentaoxide	1	A
28092011	Phosphoric acid, food grade	1	A
28092019	Phosphoric acid, metaphosphoric and pyrophosphoric acid	1	A
28092090	Polyphosphoric acids, nes	5.5	A
28100010	Oxides of boron	5.5	A
28100020	Boric acids	5.5	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
28111100	Hydrogen fluoride (hydrofluoric acid)	5.5	A
28111910	Hydrocyanic acid	5.5	A
28111920	Hydrogen selenide	5.5	A
28111990	Inorganic acids, nes	5.5	A
28112100	Carbon dioxide	5.5	A
28112210	Silica gel	5.5	A
28112290	Silicon dioxide	5.5	A
28112900	Inorganic oxygen compounds of non-metals, nes	5.5	A
28121010	Sulphoxide chloride	5.5	A
28121020	Phosphorus oxychloride (phosphoryl monochloride, phosphorus oxytrichloride)	5.5	A
28121030	Carbonyl dichloride (phosgene)	5.5	A
28121041	Sulfur Monochloride	5.5	A
28121042	Sulfur dichloride	5.5	A
28121043	Phosphorus trichloride	5.5	A
28121044	Arsenic trichloride	5.5	A
28121045	Phosphorus pentachloride	5.5	A
28121049	Chlorides of non-metals, nes	5.5	A
28121090	Chlorides oxides of non-metals, nes	5.5	A
28129011	Nitrogen trifluoride	5.5	A
28129019	Fluorid and oxyfluoride, nes	5.5	A
28129090	Halides and halide oxides of non-metals, nes	5.5	A
28131000	Carbon disulphide	5.5	A
28139000	Sulphides of non-metals nes; commercial phosphorus trisulphide	5.5	A
28141000	Anhydrous ammonia	5.5	A
28142000	Ammonia in aqueous solution	5.5	A
28151100	Sodium hydroxide (caustic soda), solid	10	A
28151200	Sodium hydroxide, in aqueous solution (soda lye or liquid soda)	8	A
28152000	Potassium hydroxide (caustic potash)	5.5	A
28153000	Peroxides of sodium or potassium	5.5	A
28161000	Hydroxide and peroxide of magnesium	5.5	A
28164000	Oxide, hydroxide and peroxide of strontium or of barium	5.5	A
28170010	Zinc oxide	5.5	A
28170090	Zinc peroxide	5.5	A
28181010	Brown corundum	5.5	A
28181090	Artificial corundum, whether or not chemically defined	5.5	A
28182000	Aluminium oxide, other than artificial corundum	8	A



HS2014	Description	Base Rate	Staging Category
28183000	Aluminium hydroxide	5.5	A
28191000	Chromium trioxide	5.5	A
28199000	Chromium oxides and hydroxides (excl. chromium trioxide)	5.5	A
28201000	Manganese dioxide	5.5	A
28209000	Manganese oxides (excl. manganese dioxide)	5.5	A
28211000	Iron oxides and hydroxides	5.5	A
28212000	Earth colours, containing $\geq 70\%$ by weight of combined iron evaluated as Fe <sub>2</sub> O <sub>3</sub>	5.5	A
28220010	Cobalt tetroxide	5.5	A
28220090	Cobalt oxides and hydroxides; commercial cobalt oxides, others	5.5	A
28230000	Titanium oxides	5.5	A
28241000	Lead monoxide (litharge, massicot)	5.5	A
28249010	Red lead and orange lead	5.5	A
28249090	Other lead oxides	5.5	A
28251010	Hydrazine hydrate	5.5	A
28251020	Hydroxyamine sulfate	5.5	A
28251090	Hydrazine and hydroxylamine and their inorganic salts, nes	5.5	A
28252010	Lithium hydroxide	5.5	A
28252090	Lithium oxide	5.5	A
28253010	Divanadium pentaoxide	5.5	A
28253090	Vanadium oxides and hydroxides, nes	5.5	A
28254000	Nickel oxides and hydroxides	5.5	A
28255000	Copper oxides and hydroxides	5.5	A
28256000	Germanium oxides and zirconium dioxides	5.5	A
28257000	Molybdenum oxides and hydroxides	5.5	A
28258000	Antimony oxides	5.5	A
28259011	Tungstic acid	5.5	A
28259012	Tungsten trioxides	5.5	A
28259019	Tungsten oxides and hydroxides, nes	5.5	A
28259021	Bismuth trioxide	5.5	A
28259029	Bismuth oxides and hydroxides, nes	5.5	A
28259031	Tin dioxide	5.5	A
28259039	Tin oxides and hydroxides	5.5	A
28259041	Columbium monoxide	5.5	A
28259049	Inorganic bases, nes; metal oxides, hydroxides or peroxides, nes	5.5	A
28259090	Inorganic bases, nes; metal oxides, hydroxides or peroxides, nes	5.5	A

HS2014	Description	Base Rate	Staging Category
28261210	Anhydrous fluorides of aluminium	5.5	A
28261290	Other fluorides of aluminium	5.5	A
28261910	Fluorides of ammonium	5.5	A
28261920	Fluorides of sodium	5.5	A
28261990	Other fluorides	5.5	A
28263000	Sodium hexafluoroaluminate (synthetic cryolite)	5.5	A
28269010	fluorosilicates	5.5	A
28269090	Fluorosilicates and fluoroaluminates and complex fluorine salts, nes	5.5	A
28271010	Ammonium chloride, use as fertilizer	4	A
28271090	Ammonium chloride other than use as fertilizer	5.5	A
28272000	Calcium chloride	5.5	A
28273100	Magnesium chloride	5.5	A
28273200	Aluminium chloride	5.5	A
28273500	Chloride of nickel	5.5	A
28273910	Lithium chloride	5.5	A
28273920	Barium chloride	5.5	A
28273930	Cobalt chloride	5.5	A
28273990	Chlorides, nes	5.5	A
28274100	Chloride oxides and chloride hydroxides, of copper	5.5	A
28274910	Chloride oxides and chloride hydroxides, of Zirconium	5.5	A
28274990	Chloride oxides and chloride hydroxides (excl. of copper or Zirconium)	5.5	A
28275100	Bromides of sodium or of potassium	5.5	A
28275900	Bromides and bromide oxides (excl. of sodium and of potassium)	5.5	A
28276000	Iodides and iodide oxides	5.5	A
28281000	Commercial calcium hypochlorite and other calcium hypochlorites	12	A
28289000	Hypochlorites (excl. of calcium) and chlorites; hypobromites	5.5	A
28291100	Sodium chlorates	12	A
28291910	Potassium chlorates	5.5	A
28291990	Chlorates other than of sodium or of potassium	5.5	A
28299000	Perchlorates; bromates and perbromates; iodates and periodates	5.5	A
28301010	Sodium sulphide	5.5	A
28301090	Sodium sulphides, nes	5.5	A
28309020	Antimony sulphide	5.5	A
28309030	Cobalt sulphide	5.5	A
28309090	Sulphides and polysulphides, nes	5.5	A

HS2014	Description	Base Rate	Staging Category
28311010	Dithionites	5.5	A
28311020	Dithionites and sulphonylates of sodium	5.5	A
28319000	Dithionites and sulphonylates (excl. of sodium)	5.5	A
28321000	Sodium sulphites	5.5	A
28322000	Sulphites (excl. sodium)	5.5	A
28323000	Thiosulphates	5.5	A
28331100	Disodium sulphate	5.5	A
28331900	Sodium sulphates (excl. disodium sulphate)	5.5	A
28332100	Sulphates of magnesium	5.5	A
28332200	Sulphates of aluminium	5.5	A
28332400	Sulphates of nickel	5.5	A
28332500	Sulphates of copper	5.5	A
28332700	Sulphates of barium	5.5	A
28332910	Ferrous sulphate	5.5	A
28332920	Sulphates of chromium	5.5	A
28332930	Sulphates of zinc	5.5	A
28332990	Other sulphates, nes	5.5	A
28333010	Potassium aluminum sulphate	5.5	A
28333090	Alums, nes	5.5	A
28334000	Peroxosulphates (persulphates)	5.5	A
28341000	Nitrites	5.5	A
28342110	Nitrates of potassium, use as fertilizer	4	A
28342190	Nitrates of potassium other than use as fertilizer	5.5	A
28342910	Nitrates of cobalt	5.5	A
28342990	Nitrates, nes	5.5	A
28351000	Phosphinates ( hypophosphites) and phosphonates (phosphates)	5.5	A
28352200	Phosphates, of mono- or disodium	5.5	A
28352400	Phosphates of potassium	5.5	A
28352510	Calcium hydrogenorthophosphate ("dicalcium phosphate"), feed grade	5.5	A
28352520	Calcium hydrogenorthophosphate ("dicalcium phosphate"), food grade	5.5	A
28352590	Other Calcium hydrogenorthophosphate ("dicalcium phosphate")	5.5	A
28352600	Phosphates of calcium, nes	5.5	A
28352910	Phosphates, of trisodium	5.5	A
28352990	Other phosphates	5.5	A
28353110	Sodium triphosphate (sodium tripolyphosphate), food grade	5.5	A
28353190	Other Sodium triphosphate (sodium tripolyphosphate)	5.5	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
28353911	Sodium Hexametaphosphate, food grade	5.5	A
28353919	Other Sodium Hexametaphosphate	5.5	A
28353990	Polyphosphates, nes	5.5	A
28362000	Disodium carbonate	5.5	A
28363000	Sodium hydrogencarbonate (sodium bicarbonate)	5.5	A
28364000	Potassium carbonates	5.5	A
28365000	Calcium carbonate	5.5	A
28366000	Barium carbonate	5.5	A
28369100	Lithium carbonates	5.5	A
28369200	Strontium carbonate	5.5	A
28369910	Magnesium carbonate	5.5	A
28369930	Cobalt carbonate	5.5	A
28369940	Commercial ammonium carbonate and other ammonium carbonates	5.5	A
28369950	Zirconium carbonate	5.5	A
28369990	Carbonates, nes; peroxocarbonates	5.5	A
28371110	Sodium cyanide	5.5	A
28371120	Sodium cyanide oxide	5.5	A
28371910	Potassium cyanide	5.5	A
28371990	Cyanides and cyanide oxides, nes	5.5	A
28372000	Complex cyanides	5.5	A
28391100	Sodium metasilicates	5.5	A
28391910	Sodoim metasilicates	5.5	A
28391990	Silicates of sodium (excl. metasilicates); commercial sodium silicates	5.5	A
28399000	Silicates (excl. of sodium and of potassium); commercial alkali metal silicates (excl. of sodium and of potassium)	5.5	A
28401100	Anhydrous disodium tetraborate (refined borax)	5.5	A
28401900	Disodium tetraborate, other than anhydrous	5.5	A
28402000	Other borates, nes	5.5	A
28403000	Peroxoborates (perborates)	5.5	A
28413000	Sodium dichromate	5.5	A
28415000	Chromates and dichromates, nes; peroxochromates	5.5	A
28416100	Potassium permanganate	5.5	A
28416910	Lithium manganate	5.5	A
28416990	Manganites, manganates and permanganates (other than potassium permanganate)	5.5	A
28417010	Ammonium molybdates	5.5	A
28417090	Molybdates other than of ammonium	5.5	A
28418010	Ammonium paratungstate	5.5	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
28418020	Sodium tungstate	5.5	A
28418030	Calcium tungstate	5.5	A
28418040	Ammonium metatungstates	5.5	A
28418090	Tungstates, nes	5.5	A
28419000	Salts of oxometallic or peroxometallic acids, nes	5.5	A
28421000	Double or complex silicates (incl. aluminosilicates whether or not chemically defined)	5.5	A
28429011	Sodium sulfocyanate	5.5	A
28429019	Fulminates, cyanates and thiocyanates	5.5	A
28429020	Cadmium telluride	5.5	A
28429030	Lithium nickel cobalt manganese oxide	5.5	A
28429040	Lithium iron phosphate	5.5	A
28429050	Selenate and selenite	5.5	A
28429090	Other salts of inorganic acids or peroxyacids, other than azides	5.5	A
28431000	Colloidal precious metals	5.5	A
28432100	Silver nitrate	5.5	A
28432900	Silver compounds (excl. silver nitrate), whether or not chemically defined	5.5	A
28433000	Gold compounds, whether or not chemically defined	5.5	A
28439000	Precious metal compounds, nes, whether or not chemically defined; and amalgams of precious metals	5.5	A
28441000	Natural uranium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing natural uranium or natural uranium compounds	5.5	A
28442000	Enriched uranium in U235 and plutonium and their compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products	5.5	A
28443000	Depleted uranium in U235 and thorium and their compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products	5.5	A
28444010	Radium and its salts; alloys, dispersions (including cermet), ceramic products and mixtures containing radium and its salts or compounds of these products	4	A
28444020	Radioactive cobalt and its salts; alloys, dispersions (including cermet), ceramic products and mixtures containing radioactive cobalt and its salts or compounds of these products	4	A
28444090	Radioactive elements and isotopes and their compounds, nes; alloys, dispersions (including cermet), ceramic products and mixtures containing these radioactive elements, isotopes or their compounds or compounds of these products; radioactive residues	5.5	A
28445000	Spent (irradiated) fuel elements (cartridges) of nuclear reactors	5.5	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
28451000	Heavy water (deuterium oxide)	5.5	A
28459000	Isotopes and their inorganic or organic compounds, nes, whether or not chemically defined	5.5	A
28461010	Cerium oxide	5.5	A
28461020	Cerium hydroxide	5.5	A
28461030	Cerium carbonate	5.5	A
28461090	Cerium compounds, nes	5.5	A
28469011	Yttrium oxide	5.5	A
28469012	Lanthanum oxide	5.5	A
28469013	Neodymium oxide	5.5	A
28469014	Europium oxide	5.5	A
28469015	Dysprosium oxide	5.5	A
28469016	Terbium oxide	5.5	A
28469017	Praseodymium oxide	5.5	A
28469019	Rare-earth oxides, nes	5.5	A
28469021	Terbium chlorinates	5.5	A
28469022	Dysprosium chlorinates	5.5	A
28469023	Lanthanum chlorinates	5.5	A
28469024	Neodymium chlorinates	5.5	A
28469025	Praseodymium chlorinates	5.5	A
28469026	Yttrium chlorinates	5.5	A
28469028	Rare-earth chlorinates other than of cerium, mixed	5.5	A
28469029	Rare-earth chlorinates other than of cerium, unmixed	5.5	A
28469031	Terbium fluorides	5.5	A
28469032	Dysprosium fluorides	5.5	A
28469033	Lanthanum fluorides	5.5	A
28469034	Neodymium fluorides	5.5	A
28469035	Praseodymium fluorides	5.5	A
28469036	Yttrium fluorides	5.5	A
28469039	Rare-earth fluorides, nes	5.5	A
28469041	Lanthanum carbonates	5.5	A
28469042	Terbium carbonates	5.5	A
28469043	Dysprosium carbonates	5.5	A
28469044	Neodymium carbonates	5.5	A
28469045	Praseodymium carbonates	5.5	A
28469046	Yttrium carbonates	5.5	A
28469048	Rare-earth carbonates other than of cerium, mixed	5.5	A
28469049	Rare-earth carbonates other than of cerium, unmixed	5.5	A

HS2014	Description	Base Rate	Staging Category
28469091	Compounds of Lanthanum	5.5	A
28469092	Compounds of Neodymium	5.5	A
28469093	Compounds of Terbium	5.5	A
28469094	Compounds of Dysprosium	5.5	A
28469095	Compounds of Praseodymium	5.5	A
28469096	Compounds of Yttrium	5.5	A
28469099	Compounds of rare-earth, yttrium or scandium, nes	5.5	A
28470000	Hydrogen peroxide, whether or not solidified with urea	5.5	A
28480000	Phosphides, whether or not chemically defined, excl. ferrophosphorous	5.5	A
28491000	Carbides of calcium, whether or not chemically defined	5.5	A
28492000	Carbides of silicon, whether or not chemically defined	5.5	A
28499010	Carbides of boron, whether or not chemically defined	5.5	A
28499020	Carbides of tungsten, whether or not chemically defined	5.5	A
28499090	Carbides, nes, whether or not chemically defined	5.5	A
28500011	Manganese nitride	5.5	A
28500019	Other nitrides	5.5	A
28500090	Hydrides, azides, silicides and borides, whether or not chemically defined	5.5	A
28521000	Compounds, inorganic or organic, of mercury, excluding amalgams	5.5	A
28529000	Inorganic or organic compounds of mercury, chemically defined, excluding amalgams	5.5	A
28530010	Distilled water for human consumption	5.5	A
28530020	Chlorocyanogen, cyanogen chloride	5.5	A
28530030	Nickel cobalt manganese composite hydrogenoxide	6.5	A
28530090	Other inorganic compounds; liquid air; compressed air; amalgams, other than amalgams of precious metals	5.5	A
29011000	Acyclic hydrocarbons, saturated	2	A
29012100	Ethylene	2	A
29012200	Propene (propylene)	2	A
29012310	1-butene	2	A
29012320	2-butene	2	A
29012330	2-methyl-propene	2	A
29012410	Buta-1, 3-diene	2	A
29012420	isoprene	2	A
29012910	Isopentene	2	A
29012920	Acetylene	2	A
29012990	Unsaturated acyclic hydrocarbons, nes	2	A
29021100	Cyclohexane	2	A
29021910	Pinene	2	A

HS2014	Description	Base Rate	Staging Category
29021920	4-alkyl-4'alkyl-bicyclohexyl	2	A
29021990	Cyclanes, cyclenes and cycloterpenes (other than cyclohexane or Pinene)	2	A
29022000	Benzene	2	A
29023000	Toluene	2	A
29024100	o-Xylene	2	A
29024200	m-Xylene	2	A
29024300	p-Xylene	2	A
29024400	Mixed xylene isomers	2	A
29025000	Styrene	2	A
29026000	Ethylbenzene	2	A
29027000	Cumene	2	A
29029010	Tetrahydronaphthalene (tetralin)	2	A
29029020	Refined naphthalene	2	A
29029030	Dodecylbenzene	2	A
29029040	4- (4'-alkylcyclohexyl)cyclohexylethene	2	A
29029090	Cyclic hydrocarbons, nes	2	A
29031100	Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	5.5	A
29031200	Dichloromethane (methylene chloride)	8	A
29031300	Chloroform (trichloromethane)	10	A
29031400	Carbon tetrachloride	8	A
29031500	1, 2-Dichloroethane (ethylene dichloride)	5.5	A
29031910	1, 1, 1-Trichloroethane (methyl chloroform)	8	A
29031990	Saturated chlorinated derivatives of acyclic hydrocarbons, nes	5.5	A
29032100	Vinyl chloride (chloroethylene)	5.5	A
29032200	Trichloroethylene	8	A
29032300	Tetrachloroethylene (perchloroethylene)	5.5	A
29032910	3-Chloropropene	5.5	A
29032990	Unsaturated chlorinated derivatives of acyclic hydrocarbons, nes	5.5	A
29033100	Ethylene dibromide (ISO)	5.5	A
29033910	Perfluoroisobutylene (isobutyleneoctafluoride)	5.5	A
29033990	Other fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons	5.5	A
29037100	Chlorodifluoromethane	5.5	A
29037200	Dichlorotrifluoroethanes	5.5	A
29037300	Dichlorofluoroethanes	5.5	A
29037400	Chlorodifluoroethanes	5.5	A
29037500	Dichloropentafluoropropanes	5.5	A



HS2014	Description	Base Rate	Staging Category
29037600	Bromochlorodifluoromethane, bromotrifluoromethane, dibromotetrafluoroethanes	5.5	A
29037710	Trichlorofluoromethane	5.5	A
29037720	Chloroheptafluoropropanes	5.5	A
29037790	Derivatives perhalogenated of acyclic hydrocarbon only with fluorine and chlorine, nes	5.5	A
29037800	Perhalogenated derivatives of acyclic hydrocarbon, nes	5.5	A
29037910	Methane, ethane and propane halogenated derivatives only with fluorine and chlorine, nes	5.5	A
29037990	Halogenated derivatives of acyclic hydrocarbon containing two or more different halogens, nes	5.5	A
29038100	1, 2, 3, 4, 5, 6-Hexachlorocyclohexane	5.5	A
29038200	Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	5.5	A
29038900	Halogenated derivatives of cyclanic, cyclenic, cycloterpenic hydrocarbons nes	5.5	A
29039110	o-Dichlorobenzene	5.5	A
29039190	Chlorobenzene and p-dichlorobenzene	5.5	A
29039200	Hexachlorobenzene and DDT (1, 1, 1-trichloro-2, 2-bis (p-chlorophenyl)ethane)	5.5	A
29039910	p-Chlorotoluene	5.5	A
29039920	3, 4-Dichlorotrifluorotoluene	5.5	A
29039930	4- (4'-alkylphenyl)-1- (4'-alkylphenyl)-2-fluorobenzene	5.5	A
29039990	Halogenated derivatives of aromatic hydrocarbons, nes	5.5	A
29041000	Derivatives containing only sulpho groups, their salt and ethyl esters	5.5	A
29042010	Nitrobenzene	5.5	A
29042020	Nitrotoluene	5.5	A
29042030	Dinitrotoluene	5.5	A
29042040	Trinitrotoluene (TNT)	5.5	A
29042090	Derivatives containing only nitro or nitroso groups, nes	5.5	A
29049011	o-nitrochlorobenzene	5.5	A
29049012	m-nitrochlorobenzene	5.5	A
29049013	Nitrochlorobenzene	5.5	A
29049020	Dinitrochlorobenzene	5.5	A
29049030	Trichloronitromethane (chloropicrin, nitrochloroform)	5.5	A
29049090	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, nes, whether or not halogenated	5.5	A
29051100	Methanol (methyl alcohol)	5.5	A
29051210	Propan-1-ol (propyl alcohol)	5.5	A
29051220	Propan-2-ol (isopropyl alcohol)	5.5	A
29051300	Butan-1-ol (n-butyl alcohol)	5.5	A
29051410	Iso-butyl alcohol	5.5	A

HS2014	Description	Base Rate	Staging Category
29051420	Sec-butyl alcohol	5.5	A
29051430	Tret-butyl alcohol	5.5	A
29051610	n-octyl alcohol	5.5	A
29051690	Other octanols	5.5	A
29051700	Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	7	A
29051910	3, 3-Dimethyl-2-butanol (pinacolyl alcohol)	5.5	A
29051990	Saturated monohydric alcohols, nes	5.5	A
29052210	Geraniol, nerol (cis-3, 7-Dimethyl-2, 6-octadien-1-ol)	5.5	A
29052220	Citronellol (3, 7-Dimethyl-6-octen-1-ol)	5.5	A
29052230	Linalool	5.5	A
29052290	Acyclic terpene alcohols, nes	5.5	A
29052900	Unsaturated monohydric alcohols, nes	5.5	A
29053100	Ethylene glycol (ethanediol)	5.5	A
29053200	Propylene glycol (propane-1, 2-diol)	5.5	A
29053910	2, 5-dimethyl hexandiol	4	A
29053990	Diols, nes	5.5	A
29054100	2-Ethyl-2- (hydroxymethyl)propane-1, 3-diol (trimethylolpropane)	5.5	A
29054200	Pentaerythritol	5.5	A
29054300	Mannitol	8	A
29054400	D-glucitol (sorbitol)	14	A
29054500	Glycerol	14	A
29054910	xylitol	5.5	A
29054990	Polyhydric alcohols, nes	5.5	A
29055100	Ethchlorvynol (INN)	5.5	A
29055900	Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols, excl. ethchlorvynol	5.5	A
29061100	Menthol, and its halogenated, sulphonated, nitrated or nitrosated derivatives	5	A
29061200	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols, and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.5	A
29061310	Sterols, and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.5	A
29061320	Inositols, and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.5	A
29061910	Terpineols	5.5	A
29061990	Other cyclanic, cyclenic or cycloterpenic	5.5	A
29062100	Benzyl alcohol, and its halogenated, sulphonated, nitrated or nitrosated derivatives	5	A
29062910	2-Phenyl ethyl alcohol	5.5	A

HS2014	Description	Base Rate	Staging Category
29062990	Aromatic alcohols nes, and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.5	A
29071110	Phenol	5.5	A
29071190	Salts of phenol	5.5	A
29071211	m-Cresols	5.5	A
29071212	o-Cresols	5.5	A
29071219	p-Cresols	5.5	A
29071290	Salts of cresol	5.5	A
29071310	Nonylphenol, its isomers; salts thereof	5.5	A
29071390	Octylphenol, its isomers; salts thereof	5.5	A
29071510	2-Naphthols ( $\beta$ - naphthols)	5.5	A
29071590	Naphthols and their salts, nes	5.5	A
29071910	o-Sec-butyl phenol, o-isopropyl phenol	4	A
29071990	Monophenols and their salts, nes	5.5	A
29072100	m-Dihydroxybenzene (resorcinol) and its salts	5.5	A
29072210	p- Dihydroxybenzene (hydroquinone)	5.5	A
29072290	Salts of hydroquinone	5.5	A
29072300	4, 4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	5.5	A
29072910	o- Dihydroxybenzene (catechol, pyrocatechol)	4	A
29072990	Polyphenols, nes; phenol-alcohols	5.5	A
29081100	Pentachlorophenol (ISO)	5.5	A
29081910	p-Chlorphenol	4	A
29081990	Other derivatives containing only halogen substituents and their salts	5.5	A
29089100	Dinoseb (ISO) and its salts	5.5	A
29089200	4, 6-Dinitro-o-cresol (DNOC (ISO)) and its salts	5.5	A
29089910	p-Nitrophenol, sodium p-ni-tro-phenolate	5.5	A
29089990	Other halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenolalcohols	5.5	A
29091100	Diethyl ether	5.5	A
29091910	Methyl ether	5.5	A
29091990	Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives, nes	5.5	A
29092000	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.5	A
29093010	1-alkoxy-4- (4-vinylcyclohexyl)-2, 3-difluoro benzene	5.5	A
29093090	Aromatic ethers and their halogenated sulphonated, nitrated or nitrosated derivatives	5.5	A
29094100	2, 2'-Oxydiethanol (diethylene glycol, digol)	5.5	A
29094300	Monobutyl ethers of ethylene glycol or of diethylene glycol	5.5	A

HS2014	Description	Base Rate	Staging Category
29094400	Other monoalkyl ethers of ethylene glycol or diethylene glycol, nes	5.5	A
29094910	m-Phenoxybenzalcohol	4	A
29094990	Ether-alcohols and their halogenatd, sulphonated, nitrated or nitrosated derivatives, nes	5.5	A
29095000	Ether-phenols, ether-alcohol-phenols and their halogenatd, sulphonated, nitrated or nitrosated derivatives	5.5	A
29096000	Alcohol peroxides, ether peroxides and ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.5	A
29101000	Oxirane (ethylene oxide)	5.5	A
29102000	Methyloxirane (propylene oxide)	5.5	A
29103000	1-Chloro-2, 3-epoxypropane (epichlorohydrin)	5.5	A
29104000	Dieldrin (ISO, INN)	5.5	A
29109000	Epoxides, epoxyalcohols, epoxyphenols and their epoxyethers, with a three-membered ring and their halogenatd, sulphonated, nitrated or nitrosated derivatives, nes	5.5	A
29110000	Acetals and hemiacetals, whether or not with other oxygen function and their halogenated., sulphonated, nitrated or nitrosated derivatives	5.5	A
29121100	Methanal (formaldehyde)	5.5	A
29121200	Ethanal (acetaldehyde)	5.5	A
29121900	Acyclic aldehydes, without other oxygen function, nes	5.5	A
29122100	Benzaldehyde	5.5	A
29122910	Lillial (p-tert-butyl- $\alpha$ -methyl-oxocinn amaldehyde)	5.5	A
29122990	Cyclic aldehydes, without other oxygen function, nes	5.5	A
29124100	Vanillin (4-hydroxy-3-methoxybenzaldehyde)	5.5	A
29124200	Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	5.5	A
29124910	Aldehyde-alcohols	5.5	A
29124990	Aldehyde-ethers, aldehyde phenols and aldehydes with other oxygen function, nes	5.5	A
29125000	Cyclic polymers of aldehydes	5.5	A
29126000	Paraformaldehyde	5.5	A
29130000	Halogenatd, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12	5.5	A
29141100	Acetone	5.5	A
29141200	Butanone (methyl ethyl ketone)	5.5	A
29141300	4-Methylpentan-2-pentanone (isobutyl methyl ketone)	5.5	A
29141900	Acyclic ketones without other oxygen function, nes	5.5	A
29142200	Cyclohexanone and methylecyclohexanones	5.5	A
29142300	Ionones and methylionones	5.5	A
29142910	Camphor	5.5	A

HS2014	Description	Base Rate	Staging Category
29142990	Cyclanic, cyclenic or cycloterpenic ketones, without other oxygen function, nes	5.5	A
29143100	Propiophenone (phenyl-2-propanone)	5.5	A
29143910	Acetophenone	4	A
29143990	Aromatic ketones without other oxygen function, nes	5.5	A
29144000	Ketone-alcohols and ketone-aldehydes	5.5	A
29145011	Raspberry ketone	5.5	A
29145019	Other Ketene-alcohols	5.5	A
29145020	2-hydroxy-4-methoxybenzophenone	5.5	A
29145090	Ketones-alcohols and ketones with other oxygen function	5.5	A
29146100	Anthraquinone	5.5	A
29146910	Coenzyme Q	5.5	A
29146990	Quinones (excl. anthraquinone)	5.5	A
29147000	Halogenated sulphonated, nitrated or nitrosated derivatives of ketones and quinones	5.5	A
29151100	Formic acid	5.5	A
29151200	Salts of formic acid	5.5	A
29151300	Esters of formic acid	5.5	A
29152111	Acetic acid, food grade	5.5	A
29152119	Other acetic acid, glacial	5.5	A
29152190	Acetic acid, (other than glacial)	5.5	A
29152400	Acetic anhydride	5.5	A
29152910	Sodium acetate	5.5	A
29152990	Acetic acid salts, other than sodium acetate	5.5	A
29153100	Ethyl acetate	5.5	A
29153200	Vinyl acetate	5.5	A
29153300	n-Butyl acetate	5.5	A
29153600	Dinoseb (ISO) acetate	5.5	A
29153900	Esters of acetic acids, nes	5.5	A
29154000	Mono-, di- or trichloroacetic acids, their salts and esters	5.5	A
29155010	Propionic acid	5.5	A
29155090	Salts and esters of propionic acid	5.5	A
29156000	Butyric acids, valeric acids, their salts and esters	5.5	A
29157010	Stearic acid	7	A
29157090	Palmitic acid, its salts and esters; salts and esters of stearic acid	5.5	A
29159000	Saturated acyclic monocarboxylic acids and their halogenated, sulphonated, nitrated or nitrosated derivatives, nes	5.5	A
29161100	Acrylic acid and its salts	6.5	A

HS2014	Description	Base Rate	Staging Category
29161210	Methacrylate	6.5	A
29161220	Ethyl Acrylate	6.5	A
29161230	N-Butyl Acrylate	6.5	A
29161240	2-Ethylhexyl acrylate	6.5	A
29161290	Esters of acrylic acid	6.5	A
29161300	Methacrylic acid and its salts	6.5	A
29161400	Esters of methacrylic acid	6.5	A
29161500	Oleic, linoleic or linolenic acids, their salts and esters	6.5	A
29161600	Binapacry (ISO)	6.5	A
29161900	Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives, nes	6.5	A
29162010	Dibromochrysanthemic acid, DV-chrysanthemic acid monomethyl ester	4	A
29162090	Cyclanic, cyclenic, cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives, nes	6.5	A
29163100	Benzoic acid, its salts and esters	6.5	A
29163200	Benzoyl peroxide and benzoyl chloride	6.5	A
29163400	Phenylacetic acid and its salts	6.5	A
29163910	m-methylbenzoic acid	6.5	A
29163920	Brufen (ibuprofen)	6.5	A
29163990	Aromatic monocarboxylic acids, etc, their anhydrides, halides, peroxides, peroxyacids and their derivatives, nes	6.5	A
29171110	Oxalic acid	6.5	A
29171120	Cobalt oxalate	9	A
29171190	Oxalic acid salts and esters, nes	6.5	A
29171200	Adipic acid, its salts and esters	6.5	A
29171310	Sebacic acid, their salts and esters	6.5	A
29171390	Azelaic acid, their salts and esters	6.5	A
29171400	Maleic anhydride	6.5	A
29171900	Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives, nes	6.5	A
29172010	Tetrahydro benzoic anhydride	4	A
29172090	Cyclanic, cyclenic, cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives, nes	6.5	A
29173200	Diethyl orthophthalates	6.5	A
29173300	Dinonyl or didecyl orthophthalates	6.5	A
29173410	Dibutyl orthophthalates	6.5	A
29173490	Other esters of orthophthalic	6.5	A
29173500	Phthalic anhydride	6.5	A

HS2014	Description	Base Rate	Staging Category
29173611	Pure terephthalic acid	6.5	A
29173619	Other terephthalic acid	6.5	A
29173690	Terephthalic acid salts	6.5	A
29173700	Dimethyl terephthalate	6.5	A
29173910	Isophthalic acid	6.5	A
29173990	Other aromatic polycarboxylic acids (including their anhydrides, halides, peroxides, peroxyacids and their derivatives)	6.5	A
29181100	Lactic acid, its salts and esters	6.5	A
29181200	Tartaric acid	6.5	A
29181300	Salts and esters of tartaric acid	6.5	A
29181400	Citric acid	6.5	A
29181500	Salts and esters of citric acid	6.5	A
29181600	Gluconic acid, its salts and esters	6.5	A
29181800	Chlorobenzilate (ISO)	6.5	A
29181910	2, 2-Diphenyl-2-hydroxyacetic acid	6.5	A
29181990	Carboxylic acids with alcohol function, no oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	6.5	A
29182110	Salicylic acid and sodium salicylate	6.5	A
29182190	Salicylic acid salts, nes	6.5	A
29182210	O-Acetylsalicylic acid	6	A
29182290	O-Acetylsalicylic acid salts and esters	6.5	A
29182300	Other esters of salicylic acid and their salts	6.5	A
29182900	Carboxylic acids and with phenol function, no oxygen function, anhydrides, halides, peroxides, peroxyacids and their derivatives, nes	6.5	A
29183000	Carboxylic acids with aldehyde, ketone without oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives, nes	6.5	A
29189100	2, 4, 5-T (ISO) (2, 4, 5-trichlorophenoxyacetic acid), its salts and esters	6.5	A
29189900	Other carboxylic acids with other additional oxygen function and their anhydrides, halides, peroxides, and derivatives	6.5	A
29191000	Tris (2, 3-dibromopropyl) phosphate	6.5	A
29199000	Other phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives	6.5	A
29201100	Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	6.5	A
29201900	Other thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	6.5	A
29209011	Trimethyl phosphite	6.5	A

HS2014	Description	Base Rate	Staging Category
29209012	Triethyl phosphite	6.5	A
29209013	Dimethyl phosphite	6.5	A
29209014	Diethyl phosphite	6.5	A
29209019	Other phosphite, nes	6.5	A
29209090	Esters of other inorganic acids (excl. esters of hydrogen halides), their salts and their halogenated, sulphonated, nitrated, nitrosated derivatives, nes	6.5	A
29211100	Methylamine, di- or trimethylamine and their salts	6.5	A
29211910	Di-n-propylamines	4	A
29211920	Isopropylamine	6.5	A
29211930	N, N-Bis (2-chloroethyl) ethylamine	6.5	A
29211940	N, N-Bis (2-chloroethyl) methylamine	6.5	A
29211950	Tri- (2-chloroethyl) amine	6.5	A
29211960	N, N-Dialkyl (Me, Et, n-Pr or i-Pr) aminoethyl-2-chloride and corresponding protonated salts	6.5	A
29211990	Acyclic monoamines and their derivatives, nes; salts thereof	6.5	A
29212110	Ethylenediamine	6.5	A
29212190	Ethylenediamine salts	6.5	A
29212210	Nylon-66 salt	6.5	A
29212290	Hexamethylenediamine and its salts, nes	6.5	A
29212900	Acyclic polyamines and their derivatives, nes; salts thereof	6.5	A
29213000	Cyclic cyclic or cycloterpenic mono- or polyamines, their derivatives; salts thereof	6.5	A
29214110	Aniline	6.5	A
29214190	Aniline salts	6.5	A
29214200	Aniline derivatives and their salts	6.5	A
29214300	Toluidines and their derivatives; salts thereof	6.5	A
29214400	Diphenylamine and its derivatives; salts thereof	6.5	A
29214500	1-Naphthylamine, 2-naphthylamine and their derivatives; salts thereof	6.5	A
29214600	Amphetamine (INN), benzphetamine (INN), dexamphetamine (INN), etilamphetamine (INN), fencamphetamine (INN), lefetamine (INN), levamphetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	6.5	A
29214910	p-Isopropyl-aniline	4	A
29214920	Dimethylaniline	6.5	A
29214930	2, 6-methyl ethyl aniline	4	A
29214940	2, 6-Diethylaniline	6.5	A
29214990	Aromatic monoamines and their derivatives, nes; salts thereof	6.5	A
29215110	o-Phenylenediamine	4	A
29215190	m-, p-Phenylenediamine, diamminotoluenes, their derivatives; salts thereof	6.5	A



HS2014	Description	Base Rate	Staging Category
29215900	Aromatic polyamines and their derivatives, nes; salts thereof	6.5	A
29221100	Other monoethanolamine and its salts	6.5	A
29221200	Diethanolamine and its salts	6.5	A
29221310	Triethanolamine	6.5	A
29221320	Salts of triethanolamine	6.5	A
29221400	Dextropropoxyphene and its salts	6.5	A
29221910	Ethlaminoethy butanol	6.5	A
29221921	N, N-Dimethylaminoethanol and corresponding protonated salts	6.5	A
29221922	N, N-Diethylaminoethanol and corresponding protonated salts	6.5	A
29221929	Other N, N-Dialkyl (Me, Et, n-Pr or i-Pr) aminoethane-2-ols and corresponding protonated salts	6.5	A
29221930	Ethyldiethaolamine	6.5	A
29221940	Methyldiethaolamine	6.5	A
29221950	Iumefantrine	6.5	A
29221990	Amino-alcohols, ethers and esters, other than those containing more than one kind of oxygen function; salts thereof, nes	6.5	A
29222100	Aminohydroxynaphthalenesulphonic acids and their salts	6.5	A
29222910	Anisidine, dianisidine, phenetidine and their salts	6.5	A
29222990	Other amino-naphthols and aminophenols, other than those containing more than one kind of oxygen function, their ethers and esters, salts, nes	6.5	A
29223100	Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	6.5	A
29223910	4-methyl-methcathinone	6.5	A
29223990	Amino-aldehydes, ketones quinones, other than those containing more than one kind of oxygen function; salts thereof, nes	6.5	A
29224110	Lysine	5	A
29224190	Lysine esters and salts	6	A
29224210	Glutamic acid	10	A
29224220	Sodium glutamate	10	A
29224290	Glutamic acid salts, other than sodium glutamate, nes	6.5	A
29224310	Anthranilic acid	6.5	A
29224390	Salts of anthranilic acid	6.5	A
29224400	Tilidine (INN) and its salts	6.5	A
29224911	Tranexamic acid	6.5	A
29224919	Amino-acids	6.5	A
29224991	Procaine	6	A
29224999	Amino-acids and their esters, other than those containing more than one kind of oxygen function; salts thereof, nes	6.5	A

HS2014	Description	Base Rate	Staging Category
29225010	Potassium- ( (3-ethoxy-1-methyl-3-oxopropyl-1-enyl)amino) (4-hydroxyphenyl) acetate	6.5	A
29225020	Ractopamine; Ractopamine hydrochloride	6.5	A
29225090	Amino-alcohol, acid-phenols; amino-compounds with oxygen function, nes	6.5	A
29231000	Choline and its salts	6.5	A
29232000	Lecithins and other phosphoaminolipids	6.5	A
29239000	Quaternary ammonium salts and hydroxides, nes	6.5	A
29241100	Meprobamate (INN)	6.5	A
29241200	Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	6.5	A
29241910	N, N-dimethylformamide	6.5	A
29241990	Acyclic amides (incl. acyclic carbamates) and their derivatives; salts thereof, others	6.5	A
29242100	Ureines and their derivatives; salts thereof	6.5	A
29242300	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	6.5	A
29242400	Ethinamate (INN)	6.5	A
29242910	Phenacetin	6	A
29242920	P-Acetaminophenol	6	A
29242930	Aspartame	6.5	A
29242990	Cyclic amides (incl. cyclic carbamates) and their derivatives; salts thereof, nes	6.5	A
29251100	Saccharin and its salts	9	E
29251200	Glutethimide (INN)	6.5	A
29251900	Imides and their derivatives; salts thereof (excl. saccharin)	6.5	A
29252100	Chlordimeform (ISO)	6.5	A
29252900	Other imines and their derivatives; salts thereof	6.5	A
29261000	Acrylonitrile	6.5	A
29262000	1-Cyanoguanidine (dicyanidamide)	6.5	A
29263000	Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4, 4-diphenylbutane)	6.5	A
29269010	p-chlorobenzyl cyanide	4	A
29269020	m-Phthalonitrile	6.5	A
29269090	Nitrile-function compounds, nes	6.5	A
29270000	Diazo-, azo- or azoxy-compounds	6.5	A
29280000	Organic derivatives of hydrazine or of hydroxylamine	6.5	A
29291010	Toluene diisocyanate	6.5	A
29291020	o-Xylene diisocyanate	6.5	A
29291030	Diphenylmethane diisocyanate	6.5	A
29291040	Hexamethelene diisocyanate	6.5	A

HS2014	Description	Base Rate	Staging Category
29291090	Isocyanates, nes	6.5	A
29299010	Sodium cyclamate	9	A
29299020	N, N-Dialkyl (Me, Et, n-Pr or I-Pr) phosphoramididic dihalides	6.5	A
29299030	Dialkyl (Me, Et, n-Pr or I-Pr) N, N-dialkyl (Me, Et, n-Pr or I-Pr)-phosphoramidates	6.5	A
29299040	Acephate	6.5	A
29299090	Compounds with other nitrogen function, nes	6.5	A
29302000	Thiocarbamates and dithiocarbamates	6.5	A
29303000	Thiuram mono-, di- or tetrasulphides	6.5	A
29304000	Methionine	6.5	A
29305000	Captafol (ISO) and methamidophos (ISO)	6.5	A
29309010	Cystine	6.5	A
29309020	Dithiocarbonates (xanthates)	6.5	A
29309090	Organo-sulphur compounds, nes	6.5	A
29311000	Tetramethyl lead and tetraethyl lead	6.5	A
29312000	Tributyltin compounds	6.5	A
29319011	N- (Phosphonomethyl) iminodiaceticacid	6.5	A
29319019	Organo-inorganic compounds, nes	6.5	A
29319090	Organo-inorganic compounds, nes	6.5	A
29321100	Tetrahydrofuran	6	A
29321200	2-Furaldehyde (furfuraldehyde)	6	A
29321300	Furfuryl alcohol and tetrahydrofurfuryl alcohol	6	A
29321900	Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure, nes	6.5	A
29322010	Coumarin, methylcoumarins and ethylcoumarins	6.5	A
29322090	Lactones, nes	6.5	A
29329100	Isosafrole	6.5	A
29329200	1- (1, 3-Benzodioxol-5-yl)-propane -2-one	6.5	A
29329300	Piperonal	6.5	A
29329400	Safrole	6.5	A
29329500	Tetrahydrocannabinols (all isomers)	6.5	A
29329910	Furan phenol	4	A
29329920	Bifendate	6.5	A
29329930	Artemether	6.5	A
29329990	Heterocyclic compounds with oxygen hetero-atom only, nes	6.5	A
29331100	Phenazone (antipyrin) and its derivatives	6.5	A
29331920	Analgin	6	A
29331990	Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure, nes	6.5	A

HS2014	Description	Base Rate	Staging Category
29332100	Hydantoin and its derivatives	6.5	A
29332900	Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure, nes	6.5	A
29333100	Pyridine and its salts	6	A
29333210	Piperidine	4	A
29333220	Salts of piperidine	6.5	A
29333300	Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A	6.5	A
29333910	Benzillic acid-3-quinuclidinate	6.5	A
29333920	Quinuclidinate-3-ol	6.5	A
29333990	Compounds with an unfused pyridine ring (whether or not hydrogenated) in the structure, nes	6.5	A
29334100	Levorphanol (INN) and its salts	6.5	A
29334910	Ciprofloxacin	6.5	A
29334990	Compounds with a quinoline, isoquinoline ring-system, not further fused, nes	6.5	A
29335200	Malonylurea (barbituric acid) and its salts	6.5	A
29335300	Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbital (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutabarbitol (INN), secobarbitol (INN) and vinylbital (INN); salts thereof	6.5	A
29335400	Other derivatives of malonylurea; salts thereof, nes	6.5	A
29335500	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	6.5	A
29335910	Cytosine	6.5	A
29335990	Compounds with a pyrimidine or piperazine ring (whether or not hydrogenated) in the structure, nes	6.5	A
29336100	Melamine	6.5	A
29336910	Cyanuric chloride	6	A
29336921	Dichloroisocyanurate acid	6.5	A
29336922	Trichloroisocyanurate acid	6.5	A
29336929	Other Chloroisocyanurate	6.5	A
29336990	Compounds with an unfused triazine ring (whether or not hydrogenated) in the structure, nes	6.5	A
29337100	6-Hexanolactam (epsilon-caprolactam)	9	A
29337200	Clobazam (INN) and methypylon (INN)	9	A
29337900	Lactams (excl. epsilon-caprolactam)	9	A

HS2014	Description	Base Rate	Staging Category
29339100	Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (IN	6.5	A
29339900	Heterocyclic compounds with nitrogen hetero-atom (s) only, nes	6.5	A
29341000	Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure,	6.5	A
29342000	Compounds containing a benzothiazole ring-system (whether or not hydrogenated) in the structure, not further fused	6.5	A
29343000	Compounds containing a phenothiazine ring-system (whether or not hydrogenated) in the structure, not further fused	6.5	A
29349100	Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	6.5	A
29349910	Sultones and sultams	6.5	A
29349920	Furazolidone	6	A
29349930	Nucleic acids and their salts	6.5	A
29349940	Nevirapine, Efavirenz, Ritonavir and their salts	6.5	A
29349950	Clavulante acid and its salt	6.5	A
29349960	7-Phenylacetamido-3- (chloromethyl)-3-cephem-4-carboxylic acid p-methoxybenzyl ester, 7-aminocephalosporianic acid, 7-aminodeacetoxycefanoic acid	6	A
29349990	Heterocyclic compounds, nes	6.5	A
29350010	Sulphadiazine	6.5	A
29350020	Sulfadimidine	6.5	A
29350030	Sulfamethoxazole	6.5	A
29350090	Sulphonamides, nes	6.5	A
29362100	Vitamins A and their derivatives, unmixed	4	A
29362200	Vitamin B1 and its derivatives, unmixed	4	A
29362300	Vitamin B2 and its derivatives, unmixed	4	A
29362400	D- or DL- Pantothenic acid (Vitamin B3 or B5) and their derivatives	4	A
29362500	Vitamin B6 and its derivatives, unmixed	4	A
29362600	Vitamin B12 and its derivatives, unmixed	4	A
29362700	Vitamin C and its derivatives, unmixed	4	A
29362800	Vitamin E and its derivatives, unmixed	4	A
29362900	Vitamins and their derivatives, unmixed, nes	4	A
29369000	Vitamines (incl. natural concentrates), nes	4	A

HS2014	Description	Base Rate	Staging Category
29371100	Somatotropin, its derivatives and structural analogues	4	A
29371210	Recombinant human insulin	4	A
29371290	Other Insulin and its salts	4	A
29371900	Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues, nes	4	A
29372100	Cortisone, hydrocortisone, prednisone (dehydrocortisone), prednisolone (dehydrocortisol)	4	A
29372210	Dexamethasone	4	A
29372290	Halogenated derivatives of adrenal cortical hormones, nes	4	A
29372311	Pregnant mare conjugated estrogens	4	A
29372319	Other Oestrogens and progestogens	4	A
29372390	Oestrogens and progestogens	4	A
29372900	Steroidal hormones, their derivatives and structural analogues, nes	4	A
29375000	Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	4	A
29379000	Hormones, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones	4	A
29381000	Rutoside (rutin) and its derivatives	6.5	A
29389010	Zidovudine, Lamivudine, Stavudine, Didanosine and their salts	6.5	A
29389090	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives, nes	6.5	A
29391100	Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (	4	A
29391900	Alkaloids of opium and their derivatives; salts thereof, nes	4	A
29392000	Alkaloids of cinchona and their derivatives; salts thereof	4	A
29393000	Caffeine and its salts	4	A
29394100	Ephedrine and its salts	4	A
29394200	Pseudoephedrine (INN) and its salts	4	A
29394300	d-Norpseudoephedrine and its salts	4	A
29394400	Norephedrine and its salts	4	A
29394900	Other ephedrines and their salts, nes	4	A
29395100	Fenetylline and its salts	4	A
29395900	Theophylline and aminophylline and their derivatives and their salts, nes	4	A
29396100	Ergometrine (INN) and its salts	4	A
29396200	Ergotamine (INN) and its salts	4	A
29396300	Lysergic acid and its salts	4	A
29396900	Alkaloids of rye ergot and their derivatives and their salts, nes	4	A

HS2014	Description	Base Rate	Staging Category
29399110	Cocaine and its salts	4	A
29399190	Ecgonine, levometamfetamine, metamfetamine, metamfetamine racemate; salts esters and other derivatives thereof; esters and other derivatives of cocaine	4	A
29399910	Nicotine and its salts	4	A
29399920	Strychnine and its salts	4	A
29399990	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and derivatives, nes	4	A
29400000	Sugars, chemically pure, (excl. sucrose, lactose, maltose, glucose, fructose); sugar ethers and salts and esters, other than products of heading 29.37, 29.38, 29.39	6	E
29411011	Ampicillin	6	A
29411012	Ampicillin trihydrate	6	A
29411019	Ampicillin salts, nes	6	A
29411091	Amoxicillin	4	A
29411092	Amoxicillin trihydrate	4	A
29411093	6-Aminopenicillanic acid	4	A
29411094	Penicillins V	4	A
29411095	Sulfobenzylpenicillins	4	A
29411096	Cloxacillin	4	A
29411099	Other penicillins and derivatives with a penicillin acid structure;salts thereof	4	A
29412000	Streptomycins and their derivatives; salts thereof	4	A
29413011	Tetracyclines	4	A
29413012	Salts of tetracyclines	4	A
29413020	Tetracyclines derivatives and their salts	4	A
29414000	Chloramphenicol and its derivatives; salts thereof	4	A
29415000	Erythromycin and its derivatives; salts thereof	4	A
29419010	Gentamicin and its derivatives; salts thereof	4	A
29419020	Kanamycin and its derivatives; salts thereof	4	A
29419030	Rifampicin and its derivatives; salts thereof	4	A
29419040	Lincomycin and its derivatives; salts thereof	4	A
29419052	Cefalexin and its salts	6	A
29419053	Cefazolin and its salts	6	A
29419054	Cefradine and its salts	6	A
29419055	Ceftriaxone and its salts	6	A
29419056	Cefoperazone and its salts	6	A
29419057	Cefotaxime and its salts	6	A
29419058	Cefaclor and its salts	6	A
29419059	Cephamycin and its derivatives; salts thereof, nes	6	A
29419060	Midecamycin and its derivatives; salts thereof	6	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
29419070	Acetyl spiramycin and its derivatives; salts thereof	4	A
29419090	Antibiotics, nes	6	A
29420000	Organic compounds, nes	6.5	A
30012000	Extracts of glands or other organs or of their secretions	3	A
30019010	Heparin & its salts	3	A
30019090	Substances of human or animal origin, for therapeutic or prophylactic uses, nes	3	A
30021000	Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes	3	A
30022000	Vaccines for human medicine	3	A
30023000	Vaccines for veterinary medicine	3	A
30029010	Saxitoxin	3	A
30029020	Ricitoxin	3	A
30029030	Bacteria and virus	3	A
30029040	Genetics material and Gene modified organism	3	A
30029090	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; other toxins, cultures of micro-organisms (excl. yeasts) and similar products, nes	3	A
30031011	Medicaments containing ampicillin, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30031012	Medicaments containing amoxycillin, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30031013	Medicaments containing penicillins V, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30031019	Medicaments containing penicillins' derivatives nes, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30031090	Medicaments containing streptomycins or their derivatives, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30032011	Medicaments containing cefotaxime, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30032012	Medicaments containing ceftazidime, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A



<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
30032013	Medicaments containing cefoxitin, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30032014	Medicaments containing ceftazole, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30032015	Medicaments containing cefaclor, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30032016	Medicaments containing cefuroxime, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30032017	Medicaments containing ceftriaxone, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30032018	Medicaments containing cefoperazone, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packing for retail sale	6	A
30032019	Medicaments containing other cephamycins, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30032090	Medicaments containing other antibiotics, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30033100	Medicaments containing insulin but not containing antibiotics, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	5	A
30033900	Medicaments containing hormones (excl. insulin) or other products of heading 29.37 but not containing antibiotics, consisting of two or more constituents which have been mixed together, not put up in measured doses or in forms of packing for retail sale	6	A
30034010	Medicaments containing quinine or its salts, but not containing antibiotics or products of heading 29.37, consisting of two or more constituents which have been mixed together, not put up in measured doses or in forms of packing for retail sale	5	A
30034090	Medicaments containing alkaloids or their derivatives nes, but not containing antibiotics or products of heading 29.37, consisting of two or more mixed constituents, not put up in measured doses or in forms of packing for retail sale	5	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
30039010	Medicaments containing sulfa drugs consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30039020	Containing artemisinins and their derivatives	5	A
30039090	Medicaments, nes, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	5	A
30041011	Medicaments containing ampicillin, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	6	A
30041012	Medicaments containing amoxicillin, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	6	A
30041013	Medicaments containing penicillins V, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	6	A
30041019	Medicaments containing penicillins, nes, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	6	A
30041090	Medicaments containing penicillins or derivatives thereof nes, or streptomycins or their derivatives, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	6	A
30042011	Medicaments containing cefotaxime, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	6	A
30042012	Medicaments containing ceftazidime, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	6	A
30042013	Medicaments containing cefoxitin, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	6	A
30042014	Medicaments containing ceftazole, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	6	A
30042015	Medicaments containing cefaclor, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	6	A
30042016	Medicaments containing cefuroxime, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	6	A
30042017	Medicaments containing ceftriaxone, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	6	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
30042018	Medicaments containing cefoperazone, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	6	A
30042019	Medicaments containing other cephamycines, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale, nes	6	A
30042090	Medicaments containing other antibiotics, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured does or in forms of packing for retail sale, nes	6	A
30043110	Medicaments containing recombinant human insulin, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured does or in forms of packing for retail sale	5	A
30043190	Medicaments containing other insulin, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured does or in forms of packing for retail sale	5	A
30043200	Medicaments containing of adrenal cortical hormones, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured does or in forms of packing for retail sale	5	A
30043900	Medicaments containing other hormones, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured does or in forms of packing for retail sale, nes	5	A
30044010	Medicaments containing quinine or its salts, but not containing antibiotics or products of heading 29.37, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured does or in forms of packing for retail sale	5	A
30044090	Medicaments containing alkaloids or their derivatives, but not containing hormones or other products of heading 29.37 or antibiotics, consisting of mixed or unmixed products put up in measured does or in forms of packing for retail sale, nes	5	A
30045000	Other medicaments containing vitamins or other products of 29.36, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured does or in forms of packing for retail sale	6	A
30049010	Medicaments containing sulfa drugs, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured does or in forms of packing for retail sale, nes	6	A
30049020	Medicaments containing biphenyl dicarbxybte, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured does or in forms of packing for retail sale, nes	4	A
30049051	Chinese medicated liquors or wines, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured does or in forms of packing for retail sale	3	A

HS2014	Description	Base Rate	Staging Category
30049052	Pien Tzu Huang, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured does or in forms of packing for retail sale	3	A
30049053	Bai Yao, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured does or in forms of packing for retail sale	3	A
30049054	Essential balm, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured does or in forms of packing for retail sale	3	A
30049055	Angong niuhuang wan	3	A
30049059	Medicaments of Chinese type, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured does or in forms of packing for retail sale, nes	3	A
30049060	Containing artemisinins and their derivatives	4	A
30049090	Medicaments of products for therapeutic, prophylactic or diagnostic uses, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured does or in forms of packing for retail sale, nes	4	A
30051010	Adhesive plasters, impregnated or coated with pharmaceutical substances or put up in forms of packing for retail sale for medical, surgical, dental or veterinary purposes	5	A
30051090	Other articles dressing & other articles having an adhesive layer, impregnated or coated with pharmaceutical substances or put up in forms of packing for retail sale for medical, surgical, dental or veterinary purposes	5	A
30059010	Absorbent cotton, bandage, gauzes, impregnated or coated with pharmaceutical substances or put up in forms of packing for retail sale for medical, surgical, dental or veterinary purposes	5	A
30059090	Wadding & similar articles for medical use, nes, impregnated or coated with pharmaceutical substances or put up in forms of packing for retail sale for medical, surgical, dental or veterinary purposes	5	A
30061000	Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics	5	A
30062000	Blood-grouping reagents	3	A
30063000	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	4	A
30064000	Dental cements & other dental fillings; bone reconstruction cements	5	A
30065000	First-aid boxes & kits	5	A
30066010	Contraceptive preparation based on hormones	0	A
30066090	Other chemical contraceptive preparations	0	A
30067000	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	6.5	A

HS2014	Description	Base Rate	Staging Category
30069100	Appliances identifiable for ostomy use	10	A
30069200	Waste pharmaceuticals	5	A
31010011	Guano, not chemically treated	3	A
31010019	Animal or vegetable fertilizers other than guano, not chemically treated	6.5	A
31010090	Fertilizers produced by the mixing or chemical treatment of animal or vegetable products	4	A
31021000	Urea, whether or not in aqueous solution	50	E
31022100	Ammonium sulphate	4	A
31022900	Double salts & mixtures of ammonium sulphate & ammonium nitrate	4	A
31023000	Ammonium nitrate, whether or not in aqueous solution	4	A
31024000	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilizing substances	4	A
31025000	Sodium nitrate	4	A
31026000	Double salts & mixtures of calcium nitrate & ammonium nitrate	4	A
31028000	Mixtures of urea & ammonium nitrate in aqueous or ammoniacal solution	4	A
31029010	Calcium cyanamide	4	A
31029090	Other mineral or chemical fertilizers, nitrogenous, including mixtures not specified in the foregoing subheadings	4	A
31031010	Triple superphosphates	4	A
31031090	Other superphosphates	4	A
31039000	Mineral or chemical fertilizers, phosphatic, nes	4	A
31042020	Pure	3	A
31042090	Potassium chloride, nes	3	A
31043000	Potassium sulphate	3	A
31049010	Carnallite, sylvite and other crude natural potassium salts	3	A
31049090	Mineral or chemical fertilizers, potassic, other than potassium chloride and potassium sulphate and other crude natural potassium salts	3	A
31051000	Goods of chapter 31 in tables or similar forms or in packages of a gross weight ≤10kg	4	A
31052000	Mineral or chemical fertilizers containing the three fertilizing elements nitrogen, phosphorus & potassium	50	E
31053000	Diammonium hydrogenorthophosphate (diammonium phosphate)	50	E
31054000	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	4	A
31055100	Mineral or chemical fertilizers containing nitrates & phosphates	4	A
31055900	Mineral or chemical fertilizers containing the two fertilizing elements nitrogen & phosphorus, nes	4	A
31056000	Mineral or chemical fertilizers with phosphorus & potassium, nes	4	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
31059000	Mineral or chemical fertilizers, nes	4	A
32011000	Quebracho extract	5	A
32012000	Wattle extract	6.5	A
32019010	Tanning extracts of vegetable origin, nes	6.5	A
32019090	Tannins and their salts, ethers, esters, derivatives, nes	6.5	A
32021000	Synthetic organic tanning substances	6.5	A
32029000	Inorganic tanning substances; tanning preparations, whether or not containing natural tanning, substances; enzymatic preparations for pre-tanning	6.5	A
32030011	Natural indigo & preparations based thereon, incl. dyeing extracts, whether or not chemically defined	6.5	A
32030019	Colouring matter of vegetable origin & preparations based thereon, incl. dyeing extracts, whether or not chemically defined, nes; preparations as specified in Note 3 to the chapter 32 based on colouring matter of vegetable origin	6.5	A
32030020	Colouring matter of animal origin, & preparations based thereon, whether or not chemically defined, incl. dyeing extracts, but excl. animal black, nes; preparations as specified in Note 3 to the chapter 32 based on colouring matter of animal origin	6.5	A
32041100	Disperse dyes & preparations based thereon, whether or not chemically defined	6.5	A
32041200	Acid dyes, whether or not premetallized, & preparations based thereon whether or not chemically defined; mordant dyes & preparations based thereon whether or not chemically defined	6.5	A
32041300	Basic dyes & preparations based thereon, whether or not chemically defined	6.5	A
32041400	Direct dyes & preparations based thereon, whether or not chemically defined	6.5	A
32041510	Synthetic indigo (reduction indigo), whether or not chemically defined	6.5	A
32041590	Vat dyes (incl. those usable in that state as pigments) & preparations based thereon, whether or not chemically defined, excl. synthetic indigo	6.5	A
32041600	Reactive dyes & preparations based thereon, whether or not chemically defined	6.5	A
32041700	Pigments & preparations based thereon, whether or not chemically defined	6.5	A
32041911	Sulphur black & preparations based thereon, whether or not chemically defined	6.5	A
32041919	Sulphur dyes & preparations based thereon, nes, whether or not chemically defined	6.5	A
32041990	Synthetic organic colouring matters, incl. mixtures of colouring matter of two or more of the subheadings Nos.3204.11 to 3204.19, nes	6.5	A
32042000	Synthetic organic products used as fluorescent brightening agents, whether or not chemically defined	6.5	A
32049010	Biological stains and dye indicators, whether or not chemically defined	6.5	A

HS2014	Description	Base Rate	Staging Category
32049090	Synthetic organic products used as luminophores, nes, whether or not chemically defined	6.5	A
32050000	Colour lakes; preparations based on colour lakes as specified in Note 3 to chapter 32	6.5	A
32061110	Titanium white	6.5	A
32061190	Pigments & preparations based on titanium dioxide, containing $\geq 80\%$ by weight of titanium dioxide calculated on the dry weight, excl. titanium white	6.5	A
32061900	Pigments & preparations based on titanium dioxide, containing $< 80\%$ by weight of titanium dioxide calculated on the dry weight	10	A
32062000	Pigments & preparations based on chromium compounds	6.5	A
32064100	Ultramarine & preparations based thereon	6.5	A
32064210	Lithopone	6.5	A
32064290	Pigments & preparations based on zinc sulphate	6.5	A
32064911	Pigments and preparations based on Bismuth vanadium tetraoxide	6.5	A
32064919	Colouring matter, nes; preparations as specified in Note 3 to chapter 32, other than those of heading 32.03, 32.04 or 32.05, nes	6.5	A
32064990	Colouring matter, nes; preparations as specified in Note 3 to chapter 32, other than those of heading 32.03, 32.04 or 32.05, nes	6.5	A
32065000	Inorganic products used as luminophores, whether or not chemically defined	6.5	A
32071000	Prepared pigments, opacifiers, colours & similar preparations used in the ceramics, enamelling or glass industry	5	A
32072000	Vitrifiable enamels & glazes, englobes & similar preparations used in the ceramics, enamelling or glass industry	5	A
32073000	Liquid lustres & similar preparations used in the ceramics, enamelling or glass industry	5	A
32074000	Glass frit & other glass in the form of powder, granules or flakes	5	A
32081000	Paints & vanishes based on polyesters, dispersed or dissolved in a non-aqueous medium	10	A
32082010	Paints & vanishes based on acrylic polymers, dispersed or dissolved in a non-aqueous medium	10	A
32082020	Paints & vanishes based on vinyl polymers, dispersed or dissolved in a non-aqueous medium	10	A
32089010	Paints & varnishes based on polyurethane polymers, dispersed or dissolved in a non-aqueous medium	10	A
32089090	Paints & varnishes, dispersed or dissolved in a non-aqueous medium, nes	10	A
32091000	Paints & varnishes based on acrylic or vinyl polymers, dispersed or dissolved in aqueous medium	10	A
32099010	Paints & varnishes based on epoxy resin	10	A
32099020	Paints & varnishes based on fluororesin	10	A
32099090	Other Paints & varnishes	10	A

HS2014	Description	Base Rate	Staging Category
32100000	Paints and varnishes (incl. enamels, lacquers & distemper), nes; prepared water pigments for leather finishing	10	A
32110000	Prepared driers	10	A
32121000	Stamping foils	15	A
32129000	Pigments dispersed in non-aqueous media & in liquid or paste form, used in the manufacture of paints; dyes & other colouring matter put up in forms of packing for retail sale, nes	10	A
32131000	Colours in sets used by artists, students, signboard painters	10	A
32139000	Colours, modifying tints & the like used by artists, students, signboard painters, in tables, tubes, jars, bottles, pans or in similar forms of packings, nes	10	A
32141010	Encapsulated materials for semiconductor device	9	A
32141090	Other glaziers' putty, grafting putty, resin cements, caulking compounds & other mastics & painters fillings	9	A
32149000	Non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like	9	A
32151100	Black printing ink, whether or not concentrated or solid	6.5	A
32151900	Printing ink, whether or not concentrated or solid (excl. black)	6.5	A
32159010	Writing or drawing ink, whether or not concentrated or solid	6.5	A
32159020	Water based inkjet ink	10	A
32159090	Inks, nes, whether or not concentrated or solid	10	A
33011200	Essential oils of orange (incl. concretes & absolutes)	20	A
33011300	Essential oils of lemon (incl. concretes & absolutes)	20	A
33011910	Essential oils of lime ( including concretes and absolutes )	20	A
33011990	Essential oils of citrus fruit other than those of orange, lemon and lime ( including concretes and absolutes )	20	A
33012400	Essential oils of peppermint (incl. concretes & absolutes)	20	A
33012500	Essential oils of mints (incl. concretes & absolutes), nes	15	A
33012910	Essential oils of camphor (incl. concretes & absolutes)	20	A
33012920	Essential oils of citronella (incl. concretes & absolutes)	15	A
33012930	Essential oils of aniseed (incl. concretes & absolutes)	20	A
33012940	Essential oils of cassia (incl. concretes & absolutes)	20	A
33012950	Essential oils of litsea cubeba (incl. concretes & absolutes)	20	A
33012960	Essential oils of eucalyptus (incl. concretes & absolutes)	20	A
33012991	Essential oils of geranium ( including concretes and absolutes )	20	A
33012999	Other essential oils other than those of citrus fruit ( including concretes and absolutes )	15	A
33013010	Balsam of irises	20	A
33013090	Resinoids, nes	20	A
33019010	Extracted oleoresins	20	A



HS2014	Description	Base Rate	Staging Category
33019020	Terpenic by-products of the deterpenation of essential oils of citrus fruits	20	A
33019090	Concentrates of essential oils in fats, in fixed oils, in waxes or the like; terpenic by-products of the deterpenation of essential oils (excl. citrus fruits); aqueous distillates & aqueous solutions of essential oils	20	A
33021010	Preparations based on odoriferous substances for the manufacture of beverages, alcohol strength by volume ≤ 0.5%	15	A
33021090	Odoriferous substances used in the food or drink industries, nes	15	A
33029000	Odoriferous substances used as raw materials in other industry	10	A
33030000	Perfumes & toilet waters	10	A
33041000	Lip make-up preparations	10	A
33042000	Eye make-up preparations	10	A
33043000	Manicure or pedicure preparations	15	A
33049100	Powders, whether or not compressed	10	A
33049900	Beauty or make-up preparations and preparations for skin-care (incl. suntan or sunscreen), nes	6.5	A
33051000	Shampoos	6.5	A
33052000	Preparations for permanent waving or straightening	15	A
33053000	Hair lacquers	15	A
33059000	Preparations for use on the hair, nes	10	A
33061010	Toothpastes	10	A
33061090	Dentifrices other than toothpaste	10	A
33062000	Dental floss	10	A
33069000	Preparations for oral or dental hygiene, nes	10	A
33071000	Pre-shave, shaving or after-shave preparations	10	A
33072000	Personal deodorants & antiperspirants	10	A
33073000	Perfumed bath salts & other bath preparations	10	A
33074100	Agarbatti & other odiferous preparations which operate by burning	10	A
33074900	Preparations for deodorizing rooms	10	A
33079000	Depilatories & other perfumery, cosmetic or toilet preparations, nes	9	A
34011100	Soap and organic surface-active products and preparations for use as soap, in bars, cakes, moulded pieces or shapes; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent	10	A
34011910	Laundry soap, in bars, cakes, moulded pieces or shapes	10	A
34011990	Soap and organic surface-active products & preparations for use as soap, in bars, cakes, moulded pieces or shapes; paper, wadding, felt & nonwovens, impregnated, coated or covered with soap or detergent, nes	15	A
34012000	Soap in other forms	15	A

HS2014	Description	Base Rate	Staging Category
34013000	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	10	A
34021100	Anionic surface-active agents, (excl. soap), whether or not put up for retail sale	6.5	A
34021200	Cationic surface-active agents, (excl. soap), whether or not put up for retail sale	6.5	A
34021300	Non-ionic surface-active agents, (excl. soap), whether or not put up for retail sale	6.5	A
34021900	Organic surface-active agents, (excl. soap), nes, whether or not put up for retail sale	6.5	A
34022010	Synthetic detergent powder, put up for retail sale	10	A
34022090	Surface-active preparations, washing & cleaning preparations, put up for retail sale, excl. synthetic detergent	10	A
34029000	Surface-active preparations, washing preparations & cleaning preparations, not put up for retail sale	9	A
34031100	Preparations for the oil or grease treatment of textile, materials, leathers, furskins or other materials, containing petroleum oils or oils obtained from bituminous minerals and their weight <70%	10	A
34031900	Lubricating preparations, containing petroleum oils or oils obtained from bituminous minerals and their weight <70%	10	A
34039100	Preparations for the oil or grease treatment of textiles, materials, leathers, furskins or other materials, not containing petroleum oils or oils obtained from bituminous minerals	10	A
34039900	Lubricating preparations, not containing petroleum oils or oils obtained from bituminous minerals	10	A
34042000	Artificial waxes of polyethylene glycol	10	A
34049000	Artificial waxes & prepared waxes, nes	10	A
34051000	Polishes, creams & similar preparations for footwear or leather	10	A
34052000	Polishes, creams & similar preparations for the maintenance of woodwork	10	A
34053000	Polishes & similar preparations for coachwork (excl. metal polishes)	10	A
34054000	Scouring pastes & powders & other scouring preparations	10	A
34059000	Polishes, creams & similar preparations for glass or metal, nes	10	A
34060000	Candles, tapers & the like	10	A
34070010	Dental wax or dental impression compounds	6.5	A
34070020	Other preparations with a basis of plaster for dentistry	6.5	A
34070090	Modelling pastes	10	A
35011000	Casein	10	A
35019000	Caseinates & other casein derivatives; casein glues	10	A
35021100	Egg albumin, dried	10	A
35021900	Egg albumin other than dried	10	A
35022000	Milk albumin, incl. concentrates of two or more whey proteins	10	A

HS2014	Description	Base Rate	Staging Category
35029000	Albumins, albuminates & other derivatives, nes	10	A
35030010	Gelatin & gelatin derivatives	12	A
35030090	Isinglass; other glues of animal origin, excl. casein glues of heading 35.01	12	A
35040010	Peptones	3	A
35040090	Protein substances & their derivatives, nes; hide powder	8	A
35051000	Dextrins & other modified starches	12	A
35052000	Glues based on starches, dextrins or other modified starches	20	A
35061000	Products suitable for use as glues or adhesives, put up for retail sale, net weight ≤1kg	10	A
35069110	Adhesives based on polyamide	10	A
35069120	Adhesives based on epoxy resin	10	A
35069190	Adhesives based on rubber or plastic, nes	10	A
35069900	Prepared glues & other prepared adhesives, nes	10	A
35071000	Rennet & concentrates thereof	6	A
35079010	Basic proteinase	6	A
35079020	Basic lipase	6	A
35079090	Enzymes & prepared enzymes, nes	6	A
36010000	Propellant powders	9	A
36020010	Ammonium nitrate explosives (excl. propellant powders)	9	A
36020090	Prepared explosives (excl. propellant powders), nes	9	A
36030000	Safety fuses; detonating fuses; detonating caps; igniters; electric detonators	9	A
36041000	Fireworks	6	A
36049000	Signalling flares, rain rockets, fog signals & other pyrotechnic articles (excl. fireworks)	6	A
36050000	Matches (excl. pyrotechnic articles of 36.04)	6	A
36061000	Liquid or liquefied-gas fuels in containers, used for filling or refilling lighters of a capacity ≤300cm <sup>3</sup>	10	A
36069011	Ferro-cerium & pyrophoric alloys, cut to shape, for A use	9	A
36069019	Ferro-cerium, pyrophoric alloys, not cut to shape or for A use	9	A
36069090	Other articles of combustible materials	9	A
37011000	Photographic plates & film for X-ray, in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles	20	A
37012000	Instant print flat film, unexposed	5	A
37013021	Laser phototypesetting film, unexposed, of any material other than paper, paperboard or textiles, any side exceeding 255mm	10	A
37013022	Precoated sensitized plate, unexposed, of any material other than paper, paperboard or textiles, any side exceeding 255mm	10	A
37013024	CTP plate	10	A

HS2014	Description	Base Rate	Staging Category
37013025	Flexographic plate	10	A
37013029	Other photographic plates and film, for preparing printing plates or cylinders, in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles, any side exceeding 255mm	10	A
37013090	Photographic plates, in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles, any side exceeding 255mm, nes	20	A
37019100	Photographic plates and film for colour photography, in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles, any side ≤ 255mm	22	A
37019920	Photographic plates and film, unexposed, in the flat, sensitized, of any material other than paper, paperboard or textiles, for preparing printing plates or cylinders, any side ≤ 255mm	10	A
37019990	Photographic plates and film, in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles, any side ≤ 255mm, nes	25	A
37021000	Photographic film in rolls, for X-ray, unexposed, of any material other than paper, paperboard or textiles	10	A
37023110	Instant print film for colour photography, sensitized, unexposed, without perforations, width ≤ 105mm, of any material other than paper, paper board or textiles	5	A
37023190	Other film, without perforations, for colour photography, sensitized, unexposed, without perforations, width ≤ 105mm, of any material other than paper, paper board or textiles	40	A
37023210	Instant print film with silver halide emulsion for preparing printing plates or cylinders, without perforations, width ≤ 105mm, of any material other than paper, paperboard or textiles	5	A
37023220	Photographic film rolls, unexposed, without perforations, with silver halide emulsion, for preparing printing plates or cylinders, of any material other than paper, paperboard or textiles, width ≤ 105mm,	10	A
37023290	Photographic film rolls, unexposed, without perforations, with silver halide emulsion, of any material other than paper, paperboard or textiles, width ≤ 105mm, nes	22	A
37023920	Photographic film rolls, unexposed, without perforations and silver halide emulsion, of any material other than paper, paperboard or textiles, width ≤ 105mm, for preparing printing plates or cylinders	10	A
37023990	Photographic film rolls, unexposed, without perforations and silver halide emulsion, of any material other than paper, paperboard or textiles, width ≤ 105mm, nes	22	A
37024100	Film rolls, for colour photography, unexposed, without perforations, of any material other than paper, paperboard or textiles, width > 610mm, length > 200m	16	A
37024221	Wide anticorrosive photographic plate for printed circuit processing, unexposed, without perforations, of any material other than paper, paperboard or textiles, width > 610mm, length > 200m	10	A

HS2014	Description	Base Rate	Staging Category
37024229	Film rolls for preparing printing plates or cylinders, unexposed, without perforations, of any material other than paper, paperboard or textiles, width > 610mm, length > 200m, excl. wide anticorrosive photographic plate for printed circuit processing	10	A
37024292	Infra-red or red laser film, unexposed, without perforations, of any material other than paper, paperboard or textiles, width > 610mm, length > 200m, excl. wide anticorrosive photographic plate for printed circuit processing	16	A
37024299	Other film, unexposed, without perforations, of any material other than paper, paperboard or textiles, width > 610mm, length > 200m, excl. wide anticorrosive photographic plate for printed circuit processing	16	A
37024321	Laser phototypesetting film, unexposed, without perforations, width > 610mm, length ≤ 200m, of any material other than paper, paperboard or textiles	10	A
37024329	Film rolls for preparing printing plates or cylinders, unexposed, without perforations, width > 610mm, length ≤ 200m, of any material other than paper, paperboard or textile, excl. laser phototypesetting film	10	A
37024390	Film rolls, unexposed, without perforations, width > 610mm, length ≤ 200m, of any material other than paper, paperboard or textiles, nes	20	A
37024421	Laser phototypesetting film, unexposed, without perforations, 105mm < width ≤ 610mm, of any material other than paper, paperboard or textiles	10	A
37024422	Narrow anticorrosive photographic plate for printed circuit processing, unexposed, without perforations, 105mm < width ≤ 610mm, of any material other than paper, paperboard or textiles	10	A
37024429	Film rolls for preparing printing plates or cylinders, unexposed, without perforations, 105mm < width ≤ 610mm, of any material other than paper, paperboard or textiles	10	A
37024490	Film rolls, unexposed, without perforations, 105mm < width ≤ 610mm, of any material other than paper, paperboard or textiles, nes	20	A
37025200	Film rolls for colour photography, unexposed, width ≤ 16mm, length > 14m, of any material other than paper, paperboard or textiles, nes	47	A
37025300	Slide film rolls for colour photography, unexposed, 16 mm < width ≤ 35 mm, length < 30 m, of any material other than paper, paperboard or textiles	47	A
37025410	Film rolls for colour photography other than for slides, unexposed, width = 35mm and length ≤ 2m, of any material other than paper, paperboard or textiles	18	A
37025490	Film rolls for colour photography other than for slides, unexposed, 16 mm < width < 35 mm, 2 m < length ≤ 30m, of any material other than paper, paperboard or textiles	18	A
37025520	Colour cinematographic film rolls, unexposed, 16mm < width ≤ 35mm, length > 30m, of any material other than paper, paperboard or textiles	26	A

HS2014	Description	Base Rate	Staging Category
37025590	Colour film rolls for colour photography, unexposed, 16mm<width≤35mm, length>30m, excl. cinematographic film	40	A
37025620	Colour cinematographic film rolls, unexposed, width>35mm, of any material other than paper, paperboard or textiles	24	A
37025690	Film in rolls for colour photography, unexposed, width>35mm, of any material other than paper, paperboard or textiles, excl. cinematographic film	40	A
37029600	Film rolls of neutral colour, unexposed, 16mm <width <35mm, 2m<length≤30m, of any material other than paper, paperboard or textiles	20	A
37029700	Film rolls of neutral colour, unexposed, 16mm <width≤35mm, length>30m, of any material other than paper, paperboard or textiles, excl. cinematographic film	18	A
37029800	Film rolls of neutral colour, unexposed, width>35mm, of any material other than paper, paperboard or textiles, excl. cinematographic film	18	A
37031010	Photographic paper & paperboard in rolls, sensitized, unexposed, width>610mm	18	A
37031090	Photographic textiles in rolls, sensitized, unexposed, width >610mm	18	A
37032010	Photographic paper and paperboard for colour photography, sensitized, unexposed, not in rolls or width≤610mm	35	A
37032090	Photographic textiles for colour photography, sensitized, unexposed, not in rolls or width≤610mm	18	A
37039010	Photographic paper and paperboard, sensitized, unexposed, not in rolls or width≤610mm, excl. for colour photography	35	A
37039090	Photographic textiles, sensitized, unexposed, not in rolls or width≤610mm, excl. for colour photography	18	A
37040010	Cinematograph film, exposed but not developed	6.5	A
37040090	Photographic plates, film, paper, paperboard, textiles, exposed but not developed, excl. cinematograph film	18	A
37051000	Photographic plates and film, exposed & developed, for offset reproduction	18	A
37059010	Lantern slides, exposed & developed, for educational use only	0	A
37059021	Microfilms for printed books and newspapers, developed and exposed	0	A
37059029	Microfilms other than for printed books and newspapers, exposed and developed	4	A
37059090	Photographic plates and film, exposed & developed, nes	18	A
37061010	Cinematographic film, exposed & developed, width≥35mm, whether or not incorporating sound track or consisting only of sound track	0	A
37061090	Cinematographic film, exposed & developed, width≥35mm, whether or not incorporating sound track or consisting only of sound track, excl. for educational use only	5	A

HS2014	Description	Base Rate	Staging Category
37069010	Cinematographic film, exposed & developed, width<35mm, for educational use only, whether or not incorporating sound track or consisting only of sound track	0	A
37069090	Cinematographic film, exposed & developed, width<35mm, whether or not incorporating sound track or consisting only of sound track, excl. for educational use only	4	A
37071000	Sensitizing emulsions for photographic uses	8	A
37079010	Chemical preparations, unmixed products for photographic uses (put up for retail sale in a form ready for use), for developing photogrtaphic film and photographs	16	A
37079020	Chemical preparations, unmixed products for photographic uses (put up for retail sale in a form ready for use), for photo-copying machines	10	A
37079090	Chemical preparations, unmixed products for photographic uses (put up for retail sale in a form ready for use), for photographic uses, nes	8	A
38011000	Artificial graphite	6.5	A
38012000	Colloidal graphite or semi-colloidal graphite	6.5	A
38013000	Carbonaceous pastes for electrodes & similar pastes for furnace linings	6.5	A
38019010	Surface modified spherical graphite	6.5	A
38019090	Preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures, nes	6.5	A
38021010	Wood activated carbon	6.5	A
38021090	Other activated carbon	6.5	A
38029000	Activated natural mineral products; animal black (incl. spent animal black )	10	A
38030000	Tall oil, whether or not refined	6.5	A
38040000	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, incl. lignin sulphonstes, (excl. tall oil)	6.5	A
38051000	Gum, wood or sulphate turpentine oils produced by the distillation or other treatment of coniferous woods	6.5	A
38059010	Pine oil containing alpha-terpineol as the main constituent, produced by the distillation or other treatment of coniferous woods	6.5	A
38059090	Crude dipentence, sulphite turpentine and other crude-paracymene and other terpenic oils, produced by the distillation or other treatment of coniferous woods	6.5	A
38061010	Rosin	10	A
38061020	Resin acids	10	A
38062010	Salts of rosin & of resin acids	6.5	A
38062090	Salts of derivatives of rosin or resin acids, other than salts of rosin adducts	6.5	A
38063000	Ester gums	6.5	A
38069000	Derivatives of rosin & resin acids; rosin spirit & oils; run gums	6.5	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
38070000	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers` pitch & similar preparations based on rosin, resin acids or on vegetable pitch	6.5	A
38085010	Goods specified in subheading Note 1 to this chapter, put up for retail sale	9	A
38085090	Goods specified in subheading Note 1 to this chapter, not put up for retail sale	5	A
38089111	Mosquito smudges	10	A
38089112	biological products	10	A
38089119	Insecticides put up for retail sale other than mosquito smudges	10	A
38089190	Insecticides not put up for retail sale	6	A
38089210	Fungicides put up for retail sale	9	A
38089290	Fungicides not put up for retail sale	6	A
38089311	Herbicides put up for retail sale	9	A
38089319	Herbicides not put up for retail sale	5	A
38089391	Anti-sprouting products and plant-growth regulators put up for retail sale	9	A
38089399	Anti-sprouting products and plant-growth regulators not put up for retail sale	6	A
38089400	Disinfectants	9	A
38089910	Rodenticides and similar products put up for retail sale	9	A
38089990	Rodenticides and similar products not put up for retail sale	9	A
38091000	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations with a basis of amylaceous substances, used in the textile, paper, leather or like industries, nes	10	A
38099100	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations, used in the textile or like industry, nes	6.5	A
38099200	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations of a kind used in the paper or like industries, nes	6.5	A
38099300	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations of a kind used in the leather or like industry, nes	6.5	A
38101000	Pickling preparations for metal surfaces; soldering, brazing or welding powders & pastes consisting of metal and other materials	6.5	A
38109000	Fluxes and other auxiliary preparations for soldering, brazing or welding; preparations of a kind used as cores or coatings for welding electrodes or rods, nes	6.5	A
38111100	Anti-knock preparations based on lead compounds, for mineral oils or other liquids used for the same purposes as mineral oils	6.5	A
38111900	Anti-knock preparations (excl. based on lead compounds), for mineral oils or other liquids used for the same purposes as mineral oils	6.5	A
38112100	Additives for lubricating oils containing petroleum oils or oils obtained from bituminous minerals	6.5	A



HS2014	Description	Base Rate	Staging Category
38112900	Additives for lubricating oils, not containing petroleum oils or oils obtained from bituminous minerals	6.5	A
38119000	Oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations & other prepared additives, for mineral oils or other liquids used for the same purposes as minerals oils	6.5	A
38121000	Prepared rubber accelerators	6	A
38122000	Compound plasticizers for rubber or plastics	6.5	A
38123010	Rubber antioxidants	6	A
38123090	Anti-oxidising preparations & compound stabilizers for rubber or plastic, nes	6.5	A
38130010	Preparations and charges for fire-extinguishers	6.5	A
38130020	Charged fire-extinguishing grenades	10	A
38140000	Organic composite solvents & thinners, nes; prepared paint or varnish removers	10	A
38151100	Supported catalysts with nickel or its compounds as the active substances	6.5	A
38151200	Supported catalysts with precious metal or its compounds as the active substances	6.5	A
38151900	Supported catalysts, nes	6.5	A
38159000	Reaction initiators, reaction accelerators, nes	6.5	A
38160000	Refractory cements, mortars, concretes & similar compositions, other than products of heading 38.01	6.5	A
38170000	Mixed alkylbenzenes and mixed alkyl-naphthalenes, other than those of heading 27.07 or 29.02	6.5	A
38180011	Monocrystalline silicon, in the form of discs, wafers or similar forms, 7.5cm≤diameter≤15.24cm	0	A
38180019	Monocrystalline silicon, in the form of discs, wafers or similar forms, diameter > 15.24cm,	0	A
38180090	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms, excl. monocrystalline; chemical compounds doped for use in electronics	0	A
38190000	Hydraulic brake fluids & other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oil or oils obtained from bituminous minerals	6.5	A
38200000	Anti-freezing preparations & prepared deicing fluids	10	A
38210000	Prepared culture media for development of micro-organisms	3	A
38220010	Diagnostic or laboratory reagents on a backing, other than those of heading 30.02 or 30.06	4	A
38220090	Prepared diagnostic or laboratory reagents, whether or not on a backing, other than those of heading 30.02 or 30.06	5	A
38231100	Industrial stearic acid	16	A
38231200	Industrial oleic acid	16	A
38231300	Industrial tall oil fatty acids	16	A
38231900	Other industrial monocarboxylic fatty acids; acid oils from refining	16	A

HS2014	Description	Base Rate	Staging Category
38237000	Industrial fatty alcohols	13	A
38241000	Prepared binders for foundry moulds or cores	6.5	A
38243000	Non-agglomerated metal carbides mixed together or with metallic binders	6.5	A
38244010	High efficiency water reducing admixture	6.5	A
38244090	Other prepared additives for cements, mortars or concretes	6.5	A
38245000	Non-refractory mortars & concretes	6.5	A
38246000	Sorbitol, excl. that of 2905.44	14	A
38247100	Mixtures containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine	6.5	A
38247200	Mixtures containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	6.5	A
38247300	Mixtures containing halogenated derivatives of methane, ethane or propane; containing hydrobromofluorocarbons	6.5	A
38247400	Mixtures containing halogenated derivatives of methane, ethane or propane; containing hydrochlorofluorocarbons, whether or not containing perfluorocarbons or hydrofluorocarbons, but not containing carbon chlorofluorocarbons	6.5	A
38247500	Mixtures containing halogenated derivatives of methane, ethane or propane; containing carbon tetrachloride	6.5	A
38247600	Mixtures containing halogenated derivatives of methane, ethane or propane; containing 1, 1, 1-trichloroethane (methyl chloroform)	6.5	A
38247700	Mixtures containing halogenated derivatives of methane, ethane or propane; containing bromomethane (methyl bromide) or bromochloromethane	6.5	A
38247800	Mixtures containing halogenated derivatives of methane, ethane or propane; containing perfluorocarbons or hydrofluorocarbons, but not containing chlorofluorocarbons or hydrochlorofluorocarbons	6.5	A
38247900	Other mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	6.5	A
38248100	Mixtures and preparations containing oxirane	6.5	A
38248200	Mixtures and preparations containing polychlorinated biphenyls, polychlorinated terphenyls or polybrominated biphenyls	6.5	A
38248300	Mixtures and preparations containing tris (2, 3-dibromopropyl) phosphate	6.5	A
38249010	Fusel oils	6.5	A
38249020	Ink-removers, stencil correctors and the like	9	A
38249030	Carburetant	6.5	A
38249091	Mixture containing more than 50% Talc by weight	6.5	A
38249092	Mixture containing more than 70% Magnesium Oxide by weight	6.5	A
38249093	Cobalt compound coated nickel hydroxide (mixed carbon)	6.5	A
38249099	Chemical products and preparations of the chemical or allied industries, nes	6.5	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
38251000	Municipal waste	6.5	A
38252000	Sewage sludge	6.5	A
38253000	Clinical waste	6.5	A
38254100	Wasted organic halogenated solvents	6.5	A
38254900	Waste organic solvents, nes	6.5	A
38255000	Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	6.5	A
38256100	Other wastes from chemical or allied industries mainly containing organic constituents, nes	6.5	A
38256900	Other wastes from chemical or allied industries, nes	6.5	A
38259000	Residual products of the chemical or allied industries, nes	6.5	A
38260000	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	6.5	A
39011000	Polyethylene having a specific gravity<0.94, in primary forms	6.5	A
39012000	Polyethylene having a specific gravity≥0.94, in primary forms	6.5	A
39013000	Ethylene-vinyl acetate copolymers, in primary forms	6.5	A
39019010	Ethylene-propylene copolymers, in primary forms, monomer of ethylene by weight more than of propylene	6.5	A
39019020	Linearity low density polyethylene, in primary forms, monomer of ethylene by weight more than of propylene	6.5	A
39019090	Polymers of ethylene, in primary forms, nes	6.5	A
39021000	Polypropylene, in primary forms	6.5	A
39022000	Polyisobutylene, in primary forms	6.5	A
39023010	Ethylene-propylene copolymers, in primary forms, monomer of propylene by weight more than of ethylene	6.5	A
39023090	Propylene copolymers, in primary forms, nes	6.5	A
39029000	Polymers of propylene or other olefins, in primary forms, nes	6.5	A
39031100	Expansible polystyrene, in primary forms	6.5	A
39031910	Modified Polystyrene (excl. expansible), in primary forms	6.5	A
39031990	Unmodified Polystyrene (excl. expansible), in primary forms	6.5	A
39032000	Styrene-acrylonitrile (SAN) copolymers, in primary forms	12	A
39033010	Modified acrylonitrile-butadiene-styrene (ABS) copolymers, in primary forms	6.5	A
39033090	Unmodified acrylonitrile-butadiene-styrene (ABS) copolymers, in primary forms	6.5	A
39039000	Polymers of styrene, in primary forms, nes	6.5	A
39041010	Paste Poly (vinyl chloride)	6.5	A
39041090	Polyvinyl chloride, not mixed with other substances, in primary forms	6.5	A
39042100	Non-plasticized polyvinyl chloride mixed, in primary forms	6.5	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
39042200	Plasticized polyvinyl chloride mixed, in primary forms	6.5	A
39043000	Vinyl chloride-vinyl acetate copolymers, in primary forms	9	A
39044000	Vinyl chloride copolymers, nes, in primary forms	12	A
39045000	Vinylidene chloride polymers, in primary forms	6.5	A
39046100	Polytetrafluoroethylene, in primary forms	10	A
39046900	Fluoro-polymers (excl. polytetrafluoroethylene), in primary forms	6.5	A
39049000	Polymers of halogenated olefins, in primary forms, nes	10	A
39051200	Polyvinyl acetate, in aqueous dispersion	10	A
39051900	Polyvinyl acetate, in other primary forms, nes	10	A
39052100	Vinyl acetate copolymers, in aqueous dispersion	10	A
39052900	Vinyl acetate copolymers, in other primary forms, nes	10	A
39053000	Polyvinyl alcohols, in primary forms, whether or not containing unhydrolyzed acetate groups	14	A
39059100	Copolymers of Vinyl/vinyl esters, nes, in primary forms	10	A
39059900	Vinyl/vinyl esters polymers, nes, in primary forms	10	A
39061000	Polymethyl methacrylate, in primary forms	6.5	A
39069010	Polyacrylamide	6.5	A
39069090	Acrylic polymers, in primary forms, nes	6.5	A
39071010	Polyoxymethylene in primary forms	6.5	A
39071090	Polyacetals, in primary forms, nes	6.5	A
39072010	Polytetramethylene Ether Glycol	6.5	A
39072090	Polyethers, in primary forms, nes	6.5	A
39073000	Epoxide resins, in primary forms	6.5	A
39074000	Polycarbonates, in primary forms	6.5	A
39075000	Alkyd resins, in primary forms	10	A
39076011	Polyethylene terephthalate in slices or chips, high viscosity	6.5	A
39076019	Polyethylene terephthalate in slices or chips, nes	6.5	A
39076090	Polyethylene terephthalate, nes, in primary forms	6.5	A
39077000	Poly (lactic acid)	6.5	A
39079100	Unsaturated polyesters, in primary forms, nes	6.5	A
39079910	Polybutylene terephthalate	6.5	A
39079991	Poly (butylene adipate-co-terephthalate)	6.5	A
39079999	Other polyesters in primary forms, other than unsaturated	6.5	A
39081011	Polyamides in the form of slices or chips of polyamide-6, 6	6.5	A
39081012	Polyamides in the form of slices or chips of polyamide-6	6.5	A
39081019	Other Polyamides in the form of slices or chips	6.5	A
39081090	Primary polyamide -6, -11, -12, -6, 6, -6, 9, -6, 10 or -6, 12, nes	6.5	A

HS2014	Description	Base Rate	Staging Category
39089000	Polyamides, in primary forms, nes	10	A
39091000	Urea resins; thiourea resins, in primary forms	6.5	A
39092000	Melamine resins, in primary forms	6.5	A
39093010	Poly (methylene phenyl isocyanate)	6.5	A
39093090	Other amino-resins in primary forms other than poly	6.5	A
39094000	Phenolic resins, in primary forms	6.5	A
39095000	Polyurethanes, in primary forms	6.5	A
39100000	Silicones in primary forms	6.5	A
39111000	Petroleum resins, coumarone, indene or coumarone-indene resins & polyterpenes in primary forms	6.5	A
39119000	Polysulphides, polysulphones & other products specified in note 3 of chapter 39, nes, in primary forms	6.5	A
39121100	Non-plasticized cellulose acetates, in primary forms	6.5	A
39121200	Plasticized cellulose acetates, in primary forms	6.5	A
39122000	Cellulose nitrates (incl. collodions), in primary forms	6.5	A
39123100	Carboxymethylcellulose & its salts, in primary forms	6.5	A
39123900	Other cellulose ethers, in primary forms, nes	6.5	A
39129000	Cellulose & its chemical derivatives, in primary forms, nes	6.5	A
39131000	Alginic acid, its salts & esters, in primary forms	10	A
39139000	Natural & modified natural polymers, in primary forms	6.5	A
39140000	Ion-exchangers based on polymers of 39.01 to 39.13, in primary forms	6.5	A
39151000	Waste, parings & scrap, of polymers of ethylene	6.5	A
39152000	Waste, parings & scrap, of polymers of styrene	6.5	A
39153000	Waste, parings & scrap, of polymers of vinyl chloride	6.5	A
39159010	Waste parings and scrap of polyethylene glycol terephthalate	6.5	A
39159090	Waste parings and scrap of other plastics	6.5	A
39161000	Monofilament > 1mm, rods, sticks & profile shapes, of polymers of ethylene, whether or not surface worked but not otherwise worked	10	A
39162010	Profile shapes of polymers of vinylchloride	10	A
39162090	Monofilament > 1mm, rods, sticks & profile shapes, of polymers of vinyl chloride, whether or not surface worked but not otherwise worked	10	A
39169010	Monofilament > 1mm, rods, sticks & profile shapes, of polyamides, whether or not surface worked but not otherwise worked	10	A
39169090	Monofilament > 1mm, rods, sticks & profile shapes, of other plastics, whether or not surface worked but not otherwise worked	10	A
39171000	Artificial guts of hardened proteins or cellulosic materials	10	A
39172100	Tubes, pipes & hoses, rigid, of polymers of ethylene	10	A

HS2014	Description	Base Rate	Staging Category
39172200	Tubes, pipes & hoses, rigid, of polymers of propylene	10	A
39172300	Tubes, pipes & hoses, rigid, of polymers of vinyl chloride	10	A
39172900	Tubes, pipes & hoses, rigid, of other plastics, nes	10	A
39173100	Flexible tubes, pipes & hoses, with a burst pressure $\geq$ 27.6MPa	10	A
39173200	Tubes, pipes & hoses, not reinforced or otherwise combined with other materials, without fittings, nes	6.5	A
39173300	Tubes, pipes & hoses, not reinforced or otherwise combined with other materials, with fittings attached, nes	6.5	A
39173900	Tubes, pipes & hoses of plastics, nes	6.5	A
39174000	Fittings for tubes, pipes & hoses, of plastic	10	A
39181010	Wall/ceiling coverings of PVC, width $\geq$ 45cm	10	A
39181090	Floor coverings of PVC	10	A
39189010	Wall or ceiling coverings of other plastics, width $\geq$ 45cm	10	A
39189090	Floor coverings of other plastics	10	A
39191010	Self-adhesive tape, plates, strip, sheet, film, foil & other flat shapes, in rolls, width $\leq$ 20cm, base on acrylic resin	6.5	A
39191091	Encapsulant reflective film, in rolls, width $\leq$ 20cm	6.5	A
39191099	Self-adhesive tape, plates, strip, sheet, film, foil & other flat shapes, of plastics, in rolls, width $\leq$ 20cm, nes	6.5	A
39199010	Encapsulant reflective film	6.5	A
39199090	Self-adhesive plates, tape, strip, sheet, film, foil & other flat shapes of plastics, nes	6.5	A
39201010	battery separator, of polymers of ethylene	6.5	A
39201090	Plate/foil/strip/sheet/film of polymers of ethylene, not reinforced, laminated, supported or similarly combined with other materials, non-cellular, others	6.5	A
39202010	battery separator, of polymers of propylene	6.5	A
39202090	Plate/foil/strip/sheet/film of polymers of propylene, not reinforced, laminated, supported or similarly combined with other materials, non-cellular others	6.5	A
39203000	Plate/foil/strip/sheet/film of polymers of styrene, not reinforced, laminated, supported or similarly combined with other materials, non-cellular	6.5	A
39204300	Plate/foil/strip/sheet/film of PVC, not reinforced, laminated, supported or similarly combined with other materials, non-cellular, containing by weight $\geq$ 6% of plasticisers	6.5	A
39204900	Plate/foil/strip/sheet/film of PVC, not reinforced, laminated, supported or similarly combined with other materials, non-cellular, containing by weight $<$ 6% of plasticisers	6.5	A
39205100	Plate/foil/strip/sheet/film of polymethyl methacrylate, not reinforced, laminated, supported or similarly combined with other materials, non-cellular	6.5	A
39205900	Plate/foil/strip/sheet/film of other acrylic polymers, not reinforced, laminated, supported or similarly combined with other materials, non-cellular, nes	6.5	A

HS2014	Description	Base Rate	Staging Category
39206100	Plate/foil/strip/sheet/film of polycarbonates, not reinforced, laminated, supported or similarly combined with other materials, non-cellular	6.5	A
39206200	Plate/foil/strip/sheet/film of polyethylene terephthalate, not reinforced, laminated, supported or similarly combined with other materials, non-cellular	6.5	A
39206300	Plate/foil/strip/sheet/film of unsaturated polyesters, not reinforced, laminated, supported or similarly combined with other materials, non-cellular,	10	A
39206900	Plate/foil/strip/sheet/film of other polyesters, not reinforced, laminated, supported or similarly combined with other materials, non-cellular, nes	10	A
39207100	Plate/foil/strip/sheet/film of regenerated cellulose, not reinforced, laminated, supported or similarly combined with other materials, non-cellular	6.5	A
39207300	Plate/foil/strip/sheet/film of cellulose acetate, not reinforced, laminated, supported or similarly combined with other materials, non-cellular	6.5	A
39207900	Plate/foil/strip/sheet/film of other cellulose derivs, no reinforced, laminated, supported or similarly combined with other materials, non-cellular, nes	10	A
39209100	Plate/foil/strip/sheet/film of polyvinyl butyral, not reinforced, laminated, supported or similarly combined with other materials, non-cellular	6.5	A
39209200	Plate/foil/strip/sheet/film of polyamides, not reinforced, laminated, supported or similarly combined with other materials, non-cellular	10	A
39209300	Plate/foil/strip/sheet/film of amino-resins, not reinforced, laminated, supported or similarly combined with other materials, non-cellular	6.5	A
39209400	Plate/foil/strip of phenolic resins, not reinforced, laminated, supported or similarly combined with other materials, non-cellular	10	A
39209910	Plate/foil/strip/sheet/film of polytetrafluoroethylene, not reinforced, laminated, supported or similarly combined with other materials, non-cellular, nes	6.5	A
39209990	Plate/foil/strip/sheet/film of other plastics, not reinforced, laminated, supported or similarly combined with other materials, non-cellular, nes	6.5	A
39211100	Cellular plates, strips, sheet, film of polymers of styrene	10	A
39211210	Cellular plates, strips, sheet, film of PVC combined with textile fabrics	9	A
39211290	Cellular plates, strips, sheet, film of PVC, nes	6.5	A
39211310	Cellular plates, strips, sheet, film of polyurethanes with textile fabrics	9	A
39211390	Cellular plates, strips, sheet, film of polyurethanes, nes	6.5	A
39211400	Cellular plates, strips, sheet, film of regenerated cellulose	10	A
39211910	Cellular plates, strips, sheet, film of other plastics with textile fabrics	9	A
39211990	Cellular plates, strips, sheet, film of plastics, nes	6.5	A
39219020	Plates, Sheets of polyethylene with glass fibres	6.5	A

HS2014	Description	Base Rate	Staging Category
39219030	Plates, Sheets, coils of polyisobutylene with man-made felt	6.5	A
39219090	Other plates, strips, sheet, film of plastics, nes	6.5	A
39221000	Baths, shower-baths & wash-basins, of plastics	10	A
39222000	Lavatory seats & covers of plastics	10	A
39229000	Bidets, lavatory pans & other sanitary ware of plastics, nes	10	A
39231000	Boxes, cases, crates & similar articles of plastics	10	A
39232100	Sacks & bags (incl. cones) of polymers of ethylene	10	A
39232900	Sacks & bags (incl. cones) of other plastics (excl. ethylene)	10	A
39233000	Carboys, bottles, flasks & similar articles of plastics	6.5	A
39234000	Spools, cops, bobbins & similar supports of plastics	10	A
39235000	Stoppers, lids, caps & other closures of plastics	10	A
39239000	Articles for conveyance or packing of goods, of plastics, nes	10	A
39241000	Tableware & kitchenware of plastics	10	A
39249000	Household & toilet articles of plastics, nes	10	A
39251000	Reservoirs, tanks, vats & similar containers, capacity > 300 L, of plastics	10	A
39252000	Doors, windows & their frames & thresholds for doors, of plastics	10	A
39253000	Shutters, blinds & similar articles & parts thereof, of plastics	10	A
39259000	Builders' ware of plastics, nes	10	A
39261000	Office or school supplies of plastics	10	A
39262011	Gloves, mittens and mitts, of Poly (vinyl chloride)	10	A
39262019	Other gloves, mittens and mitts:	10	A
39262090	Articles of apparel & clothing accessories of plastics	10	A
39263000	Fittings for furniture, coachwork or the like of plastics	10	A
39264000	Statuettes & other ornamental articles of plastics	10	A
39269010	Machine or instruments parts of plastics	10	A
39269090	Articles of plastics, nes	10	A
40011000	Natural rubber latex, in primary forms or in plates, sheets or strip	20	E
40012100	Smoked sheets of natural rubber	20	E
40012200	Technically specified natural rubber, in primary forms or in plates, sheets or strip	20	E
40012900	Natural rubber, in primary forms or in plates, sheets or strip, nes	20	E
40013000	Balata, gutta-percha, guayule, chicle & similar gums, in primary forms or in plates, sheets or strip	20	E
40021110	Latex of carboxylated styrene-butadiene rubber (XSBR)	7.5	A
40021190	Latex of styrene-butadiene or carboxylated styrene-buta	7.5	A
40021911	SBR, not worked, in primary forms	7.5	A



HS2014	Description	Base Rate	Staging Category
40021912	SBR, oil-filled, in primary forms	7.5	A
40021913	SBR, thermo-plasticated, in primary forms	7.5	A
40021914	SBR, oil-filled and thermo-plasticated, in primary forms	7.5	A
40021919	Styrene-butadiene/carboxylated styrene-butadiene rubber, nes in primary forms	7.5	A
40021990	Styrene-butadiene/carboxylated styrene-butadiene rubber, plate/strip	7.5	A
40022010	Butadiene rubber, in primary forms	7.5	A
40022090	Butadiene rubber, in plates, sheets or strips	7.5	A
40023110	Isobutene-isoprene rubber, in primary forms	6	A
40023190	Isobutene-isoprene rubber, in plates, sheets or strips	7.5	A
40023910	Halo-isobutene-isoprene rubber, in primary forms	7.5	A
40023990	Halo-isobutene-isoprene rubber, in plates, sheets or strips	7.5	A
40024100	Latex of chloroprene (chlorobutadiene) rubber	7.5	A
40024910	Chloroprene rubber, in primary forms	7.5	A
40024990	Chloroprene rubber, in plates, sheets or strips	7.5	A
40025100	Latex of acrylonitrile-butadiene rubber	7.5	A
40025910	Acrylonitrile-butadiene rubber, in primary forms	7.5	A
40025990	Acrylonitrile-butadiene rubber, in plates, sheets or strips	7.5	A
40026010	Isoprene rubber, in primary forms	3	A
40026090	Isoprene rubber, in plates, sheets or strips	5	A
40027010	Ethylene-propylene-non-conjugated diene rubber, in primary forms	7.5	A
40027090	Ethylene-propylene-non-conjugated diene rubber, plates or strips	7.5	A
40028000	Mixtures of any prod. of 40.01 with any prod. of 40.02	7.5	A
40029100	Latex of synthetic rubber, nes	7.5	A
40029911	Synthetic rubber, in primary forms, nes	7.5	A
40029919	Synthetic rubber, in plates, sheets or strips, nes	7.5	A
40029990	Factices derived from oils	4	A
40030000	Reclaimed rubber in primary forms or in plates, sheets or strip	8	A
40040000	Waste, parings & scrap of rubber (excl. hard rubber) & powders & granules obtained thereform	8	A
40051000	Rubber compounded with carbon black or silica, unvulcanized	8	A
40052000	Rubber solutions; dispersions, unvulcanized, nes	8	A
40059100	Plates, sheets & strip of unvulcanized, compounded rubber, nes	8	A
40059900	Compounded rubber, unvulcanized, in primary forms	8	A
40061000	Camel-back strips for retreading rubber tyres	8	A
40069010	Forms of unvulcanized rubber, nes	8	A

HS2014	Description	Base Rate	Staging Category
40069020	Other articles of unvulcanized rubber, nes	14	A
40070000	Vulcanized rubber thread & cord	14	A
40081100	Plates, sheets & strip of cellular vulcanized rubber	8	A
40081900	Rods & profile shapes of cellular vulcanized rubber, nes	8	A
40082100	Plates, sheets & strip of non-cellular, vulcanized rubber (excl. hard)	8	A
40082900	Rods & profile shapes of non-cellular, vulcanized rubber (excl. hard)	8	A
40091100	Tubes, pipes, hoses of vulcanized rubber, not reinforced or otherwise combined with other materials, without fittings	10.5	A
40091200	Tubes, pipes, hoses of vulcanized rubber, not reinforced or otherwise combined with other materials, with fittings	10	A
40092100	Tubes, pipes, hoses of vulcanized rubber, reinforced or otherwise combined only with metal, without fittings	10.5	A
40092200	Tubes, pipes, hoses of vulcanized rubber, reinforced or otherwise combined only with metal, with fittings	10	A
40093100	Tubes, pipes, hoses of vulcanized rubber, reinforced or otherwise combined only with textile materials, without fittings	10.5	A
40093200	Tubes, pipes, hoses of vulcanized rubber, reinforced or otherwise combined only with textile materials, with fittings	10	A
40094100	Tubes, pipes, hoses of vulcanized rubber, reinforced or otherwise combined with other materials nes, without fittings	10.5	A
40094200	Tubes, pipes, hoses of vulcanized rubber, reinforced or otherwise combined with other materials nes, with fittings	10	A
40101100	Conveyor belts or beltings of vulcanized rubber, reinforced with metal	10	A
40101200	Conveyor belts or beltings of vulcanized rubber, reinforced with textiles	10	A
40101900	Conveyor belts or beltings of vulcanized rubber, nes	10	A
40103100	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	8	A
40103200	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	8	A
40103300	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	8	A
40103400	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	8	A
40103500	Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	10	A
40103600	Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	10	A
40103900	Transmission belts/belting of vulcanized rubber, nes	8	A
40111000	New pneumatic tyres, of rubber of a kind used on motor cars	10	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
40112000	New pneumatic tyres, of rubber of a kind used on buses or lorries	10	A
40113000	New pneumatic tyres, of rubber for aircraft	1	A
40114000	New pneumatic tyres, of rubber of a kind used on motorcycles	15	A
40115000	New pneumatic tyres, of rubber of a kind used on bicycles	20	A
40116100	New pneumatic tyres, of rubber, nes, of herring-bone or similar tread, of a kind used on agricultural or forestry vehicles and machines	17.5	A
40116200	New pneumatic tyres, of rubber, nes, of herring-bone or similar tread, of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61cm	17.5	A
40116300	New pneumatic tyres, of rubber, nes, of herring-bone or similar tread, of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	17.5	A
40116900	New pneumatic tyres, of rubber, of herring-bone or similar tread, nes	17.5	A
40119200	New pneumatic tyres, of rubber, nes, (excl.of herring-bone or similar tread), of a kind used on agricultural or forestry vehicles and machines	25	A
40119300	New pneumatic tyres, of rubber, nes, (excl.of herring-bone or similar tread), of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61cm	25	A
40119400	New pneumatic tyres, of rubber, nes, (excl.of herring-bone or similar tread), of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	25	A
40119900	New pneumatic tyres, of rubber, nes (excl. of herring-bone, tread)	25	A
40121100	Retreaded tyres of rubber, of a kind used on motor cars (including station wagons and racing cars)	20	A
40121200	Retreaded tyres of rubber, of a kind used on buses or lorries	20	A
40121300	Retreaded tyres of rubber, of a kind used on aircraft	20	A
40121900	Retreaded tyres of rubber, nes	20	A
40122010	Used pneumatic tyres of rubber used on automobiles	25	A
40122090	Used pneumatic tyres of rubber other than used on automobiles	25	A
40129010	Solid/cushion rubber tyres, etc, used on aircraft	3	A
40129020	Solid/cushion rubber tyres, etc, used on automobiles	22	A
40129090	Solid/cushion rubber tyres, etc, nes	22	A
40131000	Inner tubes, of rubber of a kind used on motor cars, buses or lorries	15	A
40132000	Inner tubes, of rubber of a kind used on bicycles	15	A
40139010	Inner tubes, of rubber, used on aircraft	3	A
40139090	Inner tubes, of rubber, nes	15	A

HS2014	Description	Base Rate	Staging Category
40141000	Sheath contraceptives	0	A
40149000	Hygienic or pharmaceutical articles of vulcanized rubber, nes	17.5	A
40151100	Surgical gloves	8	A
40151900	Gloves of vulcanized rubber (excl. surgical gloves)	18	A
40159010	Vulcanized rubber apparel & clothing accessories, for medical use	8	A
40159090	Vulcanized rubber apparel & clothing accessories, nes	15	A
40161010	Machine parts/components of vulcanized cellular rubber	8	A
40161090	Articles of vulcanized cellular rubber, nes	15	A
40169100	Floor coverings & mats of vulcanized rubber	18	A
40169200	Erasers of vulcanized rubber	18	A
40169310	Gaskets, washers/seals of vulcanized rubber for machines	8	A
40169390	Gaskets, washers & other seals of vulcanized rubber, other than for machines nes	15	A
40169400	Boat or dock fenders, of vulcanized rubber	18	A
40169500	Inflatable articles, of vulcanized rubber, nes	18	A
40169910	Parts or components of vulcanized rubber for machine, nes	8	A
40169990	Articles of vulcanized rubber, nes	10	A
40170010	Hard rubber in all forms; waste and scrap	8	A
40170020	Articles of hard rubber	15	A
41012011	Whole hides and skins of bovine animals, of a weight per skin not exceeding 8kg when simply dried, 10kg when dry-salted, or 16kg when fresh, wet-salted or otherwise preserved, have undergone a reversible tanning process	8	A
41012019	Other whole hides and skins of bovine animals, of a weight per skin not exceeding 8kg when simply dried, 10kg when dry-salted, or 16kg when fresh, wet-salted or otherwise preserved	5	A
41012020	Whole hides and skins of equine animals, of a weight per skin not exceeding 8kg when simply dried, 10kg when dry-salted, or 16kg when fresh, wet-salted or otherwise preserved	5	A
41015011	Whole hides and skins of bovine animals, of a weight exceeding 16 kg, not tanned, parchment-dressed or further prepared, whether or not dehaired or split, have undergone a tanning which is reversible	8.4	A
41015019	Whole hides and skins of bovine animals, of a weight exceeding 16 kg, not tanned, parchment-dressed or further prepared, whether or not dehaired or split, excl. have undergone a tanning which is reversible	5	A
41015020	Whole hides and skins of equine animals, of a weight exceeding 16 kg, not tanned, parchment-dressed or further prepared, whether or not dehaired or split	5	A
41019011	Butts, bends and bellies and the other hides and skins of bovine animals, not tanned, parchment-dressed or further prepared, whether or not dehaired or split, have undergone a tanning which is reversible	8.4	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
41019019	Butts, bends and bellies and the other hides and skins of bovine animals, not tanned, parchment-dressed or further prepared, whether or not dehaired or split, excl. have undergone a tanning which is reversible	5	A
41019020	Butts, bends and bellies and the other hides and skins of equine animals, not tanned, parchment-dressed or further prepared, whether or not dehaired or split	5	A
41021000	Raw skins of sheep or lambs	7	A
41022110	Raw skins of sheep or lambs, pickled, but not tanned, parchment-dressed or further prepared, without wool on, have undergone a tanning which is reversible	14	A
41022190	Raw skins of sheep or lambs, pickled, but not tanned, parchment-dressed or further prepared, without wool on, excl. have undergone a tanning which is reversible	9	A
41022910	Raw skins of sheep or lambs, fresh, or salted, dried, limed or otherwise preserved (excl. pickled), without wool on, have undergone a tanning which is reversible	14	A
41022990	Raw skins of sheep or lambs, fresh, or salted, dried, limed or otherwise preserved, without wool on, nes	7	A
41032000	Hides and skins of reptiles, fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared, whether or not dehaired or split	9	A
41033000	Hides and skins of swine, fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared, whether or not dehaired or split	9	A
41039011	Dried hides and skins of goats, have undergone a reversible tanning process	14	A
41039019	Dried hides and skins of goats other than those have undergone a reversible tanning process	9	A
41039021	Other hides and skins of goats or of kids, which have undergone a reversible tanning process	14	A
41039029	Other hides and skins of goats or of kids other than those have undergone a reversible tanning process	9	A
41039090	Other raw hides and skins, other than those of reptiles, swine and goats	9	A
41041111	Chrome-tanned bovine leather (wet blue skin leather), full grains, unsplit, or grain splits, not further prepared	7	A
41041119	Bovine leather, wet state other than wet-blue, full grains, unsplit, or grain splits, not further prepared	8	A
41041120	Equine leather, wet state, full grains, unsplit, or grain splits, not further prepared	5	A
41041911	Wet blue bovine leather, not further prepared, nes	6	A
41041919	Bovine leather, wet state other than wet-blue, nes, not further prepared	7	A
41041920	Equine leather, wet state, not further prepared, nes	7	A
41044100	Bovine or equine leather, without hair on, dry state (crust), full grains, unsplit, or grain splits, not further prepared	5	A
41044910	Bovine or equine leather, without hair on, dry state (crust), not further prepared, for machinery belting, nes	5	A
41044990	Bovine or equine leather, without hair on, dry state (crust), not further prepared, nes	7	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
41051010	Wet-blue sheep or lamb skin leather, without wool on, but not further prepared, whether or not split	14	A
41051090	Sheep or lamb skin leather, in the wet state other than wet-blue, without wool on, but not further prepared, whether or not split	10	A
41053000	Sheep or lamb skin leather, in the dry state (crust), without wool on, but not further prepared, whether or not split	8	A
41062100	Goat or kid skin leather, in the wet state (incl. wet-blue), without hair on, but not further prepared, whether or not split	14	A
41062200	Goat or kid skin leather, in the dry state (crust), without hair on, but not further prepared, whether or not split	14	A
41063110	Wet-blue swine leather, without hair on, but not further prepared, whether or not split	14	A
41063190	Swine leather, wet state other than wet-blue, without hair on, but not further prepared, whether or not split	14	A
41063200	Swine leather, dry state (crust), without hair on, but not further prepared, whether or not split	14	A
41064000	Leather of reptiles, tanned or crust, without hair on, but not further prepared, whether or not split	14	A
41069100	Leather of animals nes, in the wet state (incl. wet-blue), without hair on, but not further prepared, whether or not split	14	A
41069200	Leather of animals nes, in the dry state (crust), without hair on, but not further prepared, whether or not split	14	A
41071110	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) animals, without hair on, other than leather of heading 41.14, whole hides and skins, full grains, unsplit	8	A
41071120	Leather further prepared after tanning or crusting, including parchment-dressed leather, of equine animals, without hair on, other than leather of heading 41.14, whole hides and skins, full grains, unsplit	5	A
41071210	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) animals, without hair on, other than leather of heading 41.14, whole hides and skins, grain splits	8	A
41071220	Leather further prepared after tanning or crusting, including parchment-dressed leather, of equine animals, without hair on, other than leather of heading 41.14, whole hides and skins, grain splits	5	A
41071910	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14, whole hides and skins, for machinery belt	5	A
41071990	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14, whole hides and skins, nes	7	A

HS2014	Description	Base Rate	Staging Category
41079100	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14, other than whole hides and skins, full gr	5	A
41079200	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14, other than whole hides and skins, grain s	5	A
41079910	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14, other than whole hides and skins, for mac	5	A
41079990	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14, other than whole hides and skins, nes	7	A
41120000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14	8	A
41131000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of goats or kids, without wool or hair on, whether or not split, other than leather of heading 41.14	14	A
41132000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of swine, without wool or hair on, whether or not split, other than leather of heading 41.14	14	A
41133000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of reptiles, without wool or hair on, whether or not split, other than leather of heading 41.14	14	A
41139000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals nes, without wool or hair on, whether or not split, other than leather of heading 41.14	14	A
41141000	Chamois (incl. combination chamois) leather	14	A
41142000	Patent leather and patent laminated leather; metallized leather	10	A
41151000	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	14	A
41152000	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, power and flour	14	A
42010000	Saddlery and harness for any animal (incl. traces, leads, knees pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	20	A
42021110	Trunks and suitcases with outer surface of leather, of composition leather or of patent leather	15	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
42021190	Vanity-cases, executive-cases, brief-cases, school satchels and similar containers nes, with outer surface of leather, of composition leather or of patent leather	10	A
42021210	Trunks and suitcases with outer surface of plastics or textile materials	20	A
42021290	Vanity-cases, executive-cases, brief-cases, school satchels and similar containers nes, with outer surface of plastics or of textile materials	20	A
42021900	Trunks, suitcases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers, nes (for example, with outer surface of vulcanized fibre or of paperboard)	20	A
42022100	Handbags, whether or not with shoulder strap, incl. those without handle, with outer surface of leather, of composition leather or of patent leather	10	A
42022200	Handbags, whether or not with shoulder strap, incl. those without handle, with outer surface of plastic sheeting or of textile materials	10	A
42022900	Handbags, whether or not with shoulder strap, incl. those without handle, nes (for example, with outer surface of vulcanized fibre or of paperboard)	20	A
42023100	Articles of a kind normally carried in the pocket or handbag, with outer surface of leather, of composition leather or of patent leather	10	A
42023200	Articles of a kind normally carried in the pocket or handbag, with outer surface of plastic sheeting or of textile materials	20	A
42023900	Articles of a kind normally carried in the pocket or handbag, nes (for example, with outer surface of vulcanized fibre or of paperboard)	20	A
42029100	Tool bags, cutlery cases and containers nes, with outer surface of leather, of composition leather or of patent leather	10	A
42029200	Tool bags, cutlery cases and containers nes, with outer surface of plastic sheeting or of textile materials	10	A
42029900	Tool bags, cutlery cases and containers nes, (for example, with outer surface of vulcanized fibre or of paperboard)	20	A
42031000	Articles of apparel of leather, of leather or of composition leather	10	A
42032100	Gloves, mittens and mitts, specially designed for use in sports, of leather or of composition leather	20	A
42032910	Working gloves, of leather or of composition leather	20	A
42032990	Gloves, mittens and mitts, nes, of leather or of composition leather	20	A
42033010	Belts of leather or composition leather	10	A
42033020	Bandoliers of leather or composition leather	10	A
42034000	Clothing accessories, of leather or of composition leather, nes	20	A
42050010	Cover of seat of leather or composition leather	12	A
42050020	Other articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for other technical uses	8	A



HS2014	Description	Base Rate	Staging Category
42050090	Other articles of lether or composition leather	12	A
42060000	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons	20	A
43011000	Raw furskins of mink, whole, with or without head, tail or paws	15	A
43013000	Raw furskins of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	20	A
43016000	Raw furskins of fox, whole, with or without head, tail or paws	20	A
43018010	Raw furskins of rabbit or hare, whole, with or without head, tail or paws	20	A
43018090	Raw furskins, nes, with or without head, tail or paws	20	A
43019010	Weasel tails	20	A
43019090	Heads, tails, paws & other pieces or cuttings, suitable for furriers' use, nes	20	A
43021100	Tanned or dressed whole skins of mink, with or without head, tail or paws, not assembled	12	A
43021910	Tanned or dressed whole skins of grey squirrel, ermine, marten, fox, otter, marmot and lynx, with or without head, tail or paws, not assembled	10	A
43021920	Tanned or dressed whole skins of rabbit or hare, with or without head, tail or paws, not assembled	10	A
43021930	Tanned or dressed whole skins of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, with or without head, tail or paws, not assembled	20	A
43021990	Tanned or dressed whole skins, nes, with or without head, tail or paws, not assembled	10	A
43022000	Tanned or dressed heads, tails, paws & other pieces or cuttings, not assembled	20	A
43023010	Tanned or dressed whole skins and pieces or cutting thereof, of grey squirrel, ermine, marten, fox, otter, marmot and lynx, assembled	20	A
43023090	Tanned or dressed whole skins and pieces or cutting thereof, nes, assembled	20	A
43031010	Articles of apparel of furskin	23	A
43031020	Clothing accessories of furskin	18	A
43039000	Articles of furskin, nes	18	A
43040010	Artificial fur	18	A
43040020	Articles of artificial fur	18	A
44011000	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	0	A
44012100	Coniferous wood in chips or particles	0	A
44012200	Non-coniferous wood in chips or particles	0	A
44013100	Wood pellets	0	A
44013900	Sawdust, wood waste and scrap (whether or not agglomerated in logs, briquettes, pellets or similar forms)	0	A

HS2014	Description	Base Rate	Staging Category
44021000	Wood charcoal of bamboo (including shell or nut charcoal), whether or not agglomerated	10.5	E
44029000	Wood charcoal (including shell or nut charcoal) other than those of bamboo, whether or not agglomerated	10.5	E
44031000	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, treated with paint, stains, creosote or other preservatives	0	A
44032010	Korean pine and Mongolian scotch pine wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44032020	White pine wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44032030	Radiata pine wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44032040	larch wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44032050	Douglas fir	0	A
44032090	Other coniferous wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44034100	Dark Red Meranti, Light Red Meranti and Meranti Bakau wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44034910	Teak wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44034920	Okoume wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44034930	Dipterocarpus spp. Keruing wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44034940	Kapur wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44034950	Intsia wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44034960	Koompassia ssp. Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44034970	Anisopter wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44034990	Specified tropical wood in the rough, nes, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44039100	Oak (Quercus spp.) wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A

HS2014	Description	Base Rate	Staging Category
44039200	Beech (Fagus spp.) wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44039910	Nan mu (Phoebe) wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44039920	Camphor wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44039930	Rosewood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44039940	Kiri (Paulownia) wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44039950	Ash wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44039960	North American hard wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44039980	Other temperate non-coniferous not specified, wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44039990	Wood, nes, in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl. treated with preservatives	0	A
44041000	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; chipwood and the like, coniferous	8	E
44042000	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; chipwood and the like, non-coniferous	8	E
44050000	Wood wool; wood flour	8	E
44061000	Railway or tramway sleepers (cross-ties) of wood, not impregnated	0	A
44069000	Railway or tramway sleepers (cross-ties) of wood, impregnated	0	A
44071010	Korean pine and Mogolian scotch pine	0	A
44071020	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm, white pine	0	A
44071030	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm, rejata pine	0	A
44071040	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm, douglas fir	0	A
44071090	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm, other coniferous	0	A

HS2014	Description	Base Rate	Staging Category
44072100	Mahogany sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or fingerjoined, of a thickness exceeding 6mm	0	A
44072200	Virola, Imbuia and Balsa, sawn or chipped lengthwise, sliced or peeled, whether or not planned, sanded or fingerjoined, of a thickness exceeding 6 mm	0	A
44072500	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm, Dark Red Meranti, Light Red Meranti and Meranti Bakau	0	A
44072600	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm, White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	0	A
44072700	Sapelli sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or fingerjoined, of a thickness exceeding 6mm	0	A
44072800	Iroko sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or fingerjoined, of a thickness exceeding 6mm	0	A
44072910	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm, Teak wood	0	A
44072920	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm, acajou, sapele	0	A
44072930	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm, merban	0	A
44072990	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm, specified tropical woods nes	0	A
44079100	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm, Oak (Quercus spp.) wood	0	A
44079200	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm, Beech (Fagus spp.) wood	0	A
44079300	Thick panel of maple (Acer spp.)	0	A
44079400	Thick panel of cherry (Prunus spp.)	0	A
44079500	Thick panel of ash (Fraxinus spp.)	0	A
44079910	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm, Nan mu, Camphor wood or Rosewood	0	A
44079920	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm, Paulownia wood	0	A
44079930	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm, North American hard wood	0	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
44079980	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm, other temperate non-coniferous wood	0	A
44079990	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm, wood nes	0	A
44081011	Coniferous wood veneer sheets, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, of laminated wood of plywood	8	E
44081019	Coniferous wood veneer sheets, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, other than of laminated wood of plywood	4	B
44081020	Coniferous wood sheets for plywood, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm	4	B
44081090	Coniferous wood nes, sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm	4	B
44083111	Dark Red Meranti, Light Red Meranti and Meranti Bakau wood veneer sheets, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, of laminated wood of plywood	10	E
44083119	Dark Red Meranti, Light Red Meranti and Meranti Bakau wood veneer sheets, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, other than of laminated wood of plywood	4	B
44083120	Dark Red Meranti, Light Red Meranti and Meranti Bakau wood sheets for plywood, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm	4	B
44083190	Other 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 6mm	4	B
44083911	Specified tropical woods nes veneer sheets, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, of laminated wood of plywood	10	E
44083919	Specified tropical woods nes veneer sheets, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, other than of laminated wood of plywood	4	B
44083920	Specified tropical wood nes sheets for plywood, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm	4	B
44083990	Specified tropical wood nes, sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm	4	B
44089011	Wood nes veneer sheets, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, of laminated wood of plywood	4	B
44089012	Wood nes veneer sheets, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, of temperate non-coniferous wood	3	B

HS2014	Description	Base Rate	Staging Category
44089013	Wood nes veneer sheets, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, of bamboo	4	E
44089019	Wood nes veneer sheets, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, other than of laminated wood of plywood	3	E
44089021	Wood sheets for plywood, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, of temerate non-coniferous wood	3	B
44089029	Wood sheets for plywood, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, of other wood	3	B
44089091	Wood, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, of temerate non-coniferous wood	3	B
44089099	Wood, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, of other wood	3	B
44091010	Floor board strips of Coniferous	7.5	E
44091090	Other Coniferous wood (incl. Strips and friezes for parquet flooring, not assembled), continuously shaped (tongues, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces	7.5	E
44092110	Floor board strips of bamboo	4	B
44092190	Bamboo continuously shaped along any of its "edges, ends or faces, whether or not planed, sanded or end-jointed"	4	B
44092910	Floor board strips of non-coniferous other than those of bamboo	4	B
44092990	Non-coniferous other than bamboo along any of its "edges, ends or faces, whether or not planed, sanded or end-jointed"	4	B
44101100	Particle board of wood	4	E
44101200	Oriented standard board of wood	4	E
44101900	Board of wood other than particle board and oriented standard board	4	E
44109011	Particle board of wheat/rice straw	7.5	E
44109019	Particle board of other ligneous materials	7.5	E
44109090	Similar board of ligneous materials	7.5	E
44111211	Medium density fibreboard of a thickness not exceeding 5mm and a density exceeding 0.8g/cm <sup>3</sup> , not mechanically worked or surface covered	4	E
44111219	Medium density fibreboard of a thickness not exceeding 5mm and a density exceeding 0.8g/cm <sup>3</sup> , other than not mechanically worked or surface covered	7.5	E
44111221	Medium density fibreboard of radiata pine, of a thickness not exceeding 5mm and a density exceeding 0.5 g/cm <sup>3</sup> but exceeding 0.8 g/cm <sup>3</sup>	4	E
44111229	Other medium density fibreboard of a thickness not exceeding 5mm and a density exceeding 0.5 g/cm <sup>3</sup> but exceeding 0.8 g/cm <sup>3</sup>	4	B

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
44111291	Medium density fibreboard of a thickness not exceeding 5mm and a density less than 0.5 g/cm <sup>3</sup> , not mechanically worked or surface covered	7.5	E
44111299	Medium density fibreboard of a thickness not exceeding 5mm and a density less than 0.5 g/cm <sup>3</sup> , mechanically worked or surface covered	4	B
44111311	Medium density fibreboard of a thickness exceeding 5mm but not exceeding 9mm and of a density exceeding 0.8 g/cm <sup>3</sup> , not mechanically worked or surface covered	4	E
44111319	Medium density fibreboard of a thickness exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup> and of a density exceeding 0.8 g/cm <sup>3</sup> , mechanically worked or surface covered	7.5	E
44111321	Medium density fibreboard of radiata pine, of a thickness exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup> and of a density exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup>	4	E
44111329	Other medium density fibreboard of a thickness exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup> and of a density exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup>	4	E
44111391	Medium density fibreboard of a thickness exceeding 5mm but not exceeding 9mm and of a density exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup> , not mechanically worked or surface covered	7.5	E
44111399	Medium density fibreboard of a thickness exceeding 5mm but not exceeding 9mm and of a density exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup> , mechanically worked or surface covered	4	E
44111411	Medium density fibreboard of a thickness exceeding 9mm and of a density exceeding 0.8g/cm <sup>3</sup> , not mechanically worked or surface covered	4	E
44111419	Medium density fibreboard of a thickness exceeding 9mm and of a density exceeding 0.8g/cm <sup>3</sup> , mechanically worked or surface covered	7.5	E
44111421	Medium density fibreboard of radiata pine, of a thickness exceeding 9mm and of a density exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup>	4	E
44111429	Other medium density fibreboard of a thickness exceeding 9mm and of a density exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup>	4	B
44111491	Medium density fibreboard of a thickness exceeding 9mm and of a density not exceeding 0.5 g/cm <sup>3</sup> , not mechanically worked or surface covered	7.5	E
44111499	Medium density fibreboard of a thickness exceeding 9mm and of a density not exceeding 0.5 g/cm <sup>3</sup> , mechanically worked or surface covered	4	B
44119210	Other fibreboard of wood, of a density exceeding 0.8g/cm <sup>3</sup> , not mechanically worked or surface covered	4	E
44119290	Other fibreboard of wood, of a density exceeding 0.8g/cm <sup>3</sup> , mechanically worked or surface covered	7.5	E
44119310	Other fibreboard of radiata pine, of a density exceeding 0.5g/cm <sup>3</sup> but not exceeding 0.8g/cm <sup>3</sup>	4	E
44119390	Other fibreboard of wood other than radiata pine, of a density exceeding 0.5g/cm <sup>3</sup> but not exceeding 0.8g/cm <sup>3</sup>	4	E

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
44119410	Other fibreboard of wood, of a density exceeding 0.35 g/cm <sup>3</sup> but not exceeding 0.5 g/cm <sup>3</sup>	7.5	E
44119421	Other fibreboard of wood, of a density not exceeding 0.5 g/cm <sup>3</sup> , not mechanically worked or surface covered	7.5	E
44119429	Other fibreboard of wood, of a density not exceeding 0.5 g/cm <sup>3</sup> , mechanically worked or surface covered	4	E
44121011	Plywood consisting solely of bamboo sheets, with at least one outer ply of tropical wood	12	E
44121019	Other plywood consisting solely of bamboo sheets	4	E
44121020	Laminated panels of bamboo, with at least one outer ply of nonconiferous wood	10	E
44121091	Laminated panels of bamboo, with at least one ply of tropical wood	8	E
44121092	Laminated panels of bamboo, containing at least one layer of particle board	10	E
44121099	Other laminated panels of bamboo,	4	E
44123100	Plywood with at least one outer ply of tropical wood, each ply not exceeding 6mm thickness	12	E
44123210	Plywood with at least one outer ply of temperate nonconiferous wood, each ply not exceeding 6mm thickness	4	E
44123290	Other plywood with at least one outer ply of nonconiferous wood, each ply not exceeding 6mm thickness	4	E
44123900	Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6mm thickness	4	B
44129410	Blockboard, laminboard and battenboard with at least one outer ply of nonconiferous wood	10	E
44129491	Blockboard, laminboard and battenboard with at least one ply of tropical wood	8	E
44129492	Blockboard, laminboard and battenboard containing at least one layer of particle board	10	E
44129499	Other blockboard, laminboard and battenboard with at	4	E
44129910	Plywood, veneered panels and similar laminated wood, with at least one outer ply of coniferous and at least one ply of temperate wood specified	10	E
44129991	Other laminated wood panels with at least one ply of tropical wood	8	E
44129992	Other laminated wood panels containing at least one layer of particle board	10	E
44129999	Other laminated wood panels	4	E
44130000	Densified wood, in blocks, plates, strips or profile shapes	6	E
44140010	Radiata pine frames for paintings, photographs, mirrors or similar objects	20	E
44140090	Other wooden frames for paintings, photographs, mirrors or similar objects	20	E
44151000	Cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood	7.5	E
44152010	Pallets, box pallets & other load boards of radiata pine; pallet collars of radiata pine	7.5	E
44152090	Pallets, box pallets & other load boards of wood other than radiata pine; pallet collars of wood other than radiata pine	7.5	E



<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
44160010	Casks, barrels, vats, tubs, and other coopers' products and parts thereof, of radiata pine, incl. staves	16	E
44160090	Casks, barrels, vats, tubs, and other coopers' products and parts thereof, of wood other than radiata pine, incl. staves	16	E
44170010	Tools, tool bodies, tool handles, broom or brush bodies and handles, of radiata pine; boot or shoe lasts and trees of radiata pine	16	E
44170090	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood other than radiata pine; boot or shoe lasts and trees of wood other than radiata pine	16	E
44181010	Windows, French-windows and their frames, of radiata pine	4	E
44181090	Windows, French-windows and their frames, of wood other than radiata pine	4	E
44182000	Doors and their frames and thresholds, of wood	4	B
44184000	Shuttering for concrete constructional work, of wood	4	E
44185000	Shingles and shakes, of wood	7.5	E
44186000	Posts and shakes	4	E
44187100	Assembled flooring panels for mosaic floors	4	E
44187210	Assembled flooring panels of bamboos, multilayer	4	B
44187290	Other assembled flooring panels, multilayer	4	E
44187910	Assembled flooring panels of bamboos, other than multilayer and for mosaic floors	4	E
44187990	Other assembled flooring panels, other than multilayer and for mosaic floors	4	E
44189010	Builders' joinery and carpentry of bamboo, incl. cellular bamboo panels	4	E
44189090	Builders' joinery and carpentry of wood, nes, incl. cellular wood panels	4	E
44190031	One-time chopsticks, of wood	0	A
44190032	One-time chopsticks, of bamboos	0	A
44190091	Tableware and kitchenware, of bamboos, nes	0	A
44190099	Tableware and kitchenware, of wood other than bamboo, nes	0	A
44201011	Wood carvings	0	A
44201012	Bamboo carvings	0	A
44201020	Wooden fans	0	A
44201090	Statuettes and other ornaments, of wood, nes	0	A
44209010	Wood marquetry and inlaid wood	0	A
44209090	Caskets and cases for jewellery or cutlery, and similar articles, of wood; wooden articles or furniture not falling in Chapter 94	0	A
44211000	Clothes hangers of wood	0	A
44219010	Wooden spools, cops, bobbins, sewing thread reels and the like	0	A
44219021	Round picks and sticks, sticks for ice-sucker, spatulas and similar one-time articles, of wood	0	A

HS2014	Description	Base Rate	Staging Category
44219022	Round picks and sticks, sticks for ice-sucker, spatulas and similar one-time articles, of bamboos	0	A
44219090	Articles of wood, nes	0	A
45011000	Natural cork, raw or simply prepared	6	E
45019010	Waste cork	0	A
45019020	Crushed, granulated or ground cork	0	A
45020000	Natural cork, debarked or roughly squared, or in rectangular (incl. square) blocks, plates, sheets or strip (incl. sharp-edged blanks for corks or stoppers)	8	E
45031000	Corks and stoppers of natural cork	8	E
45039000	Articles of natural cork, nes	10.5	E
45041000	Blocks, plates, sheets or strip; tiles of any shape; solid cylinders (incl. discs), of agglomerated cork (with or without a binding substance)	8.4	E
45049000	Agglomerated cork and articles of agglomerated cork, nes	0	A
46012100	Mats, matting and screens of bamboo	9	A
46012200	Mats, matting and screens of ratten	9	A
46012911	Mats, matting and screens of rush	9	A
46012919	Mats, matting and screens of other grass or straw	9	A
46012921	Screens of reed	9	A
46012929	Mats and matting of reed	9	A
46012990	Mats, matting and screens of other vegetable materials	9	A
46019210	Plaits and similar products of bamboo, whether or not assembled into strips	9	A
46019290	Other plaits and similar products of bamboo	9	A
46019310	Plaits and similar products of rattan, whether or not assembled into strips	9	A
46019390	Other plaits and similar products of rattan	9	A
46019411	Plaits of straws	10	A
46019419	Other similar products like plaits of straws	10	A
46019491	Other plaits and similar products of plaiting materials, whether or not assembled into strips	9	A
46019499	Plaits and similar products of plaiting materials other than bamboo and rattan	9	A
46019910	Plaits & similar products of plaiting materials, whether or not assembled into strips, of non-vegetable plaiting materials	9	A
46019990	Plaits materials, plaits and similar products of plaiting materials, bond together in parallel strands or woven, in sheet form, whether or not being finished articles, of non-vegetable plaiting materials	9	A
46021100	Basketwork, wickerwork and other articles of bamboo	9	A
46021200	Basketwork, wickerwork and other articles of ratten	9	A
46021910	Basketwork, wickerwork and other articles of grass or straw	9	A

HS2014	Description	Base Rate	Staging Category
46021920	Basketwork, wickerwork and other articles of maize-shuck	9	A
46021930	Basketwork, wickerwork and other articles of osier	9	A
46021990	Basketwork, wickerwork and other articles of other vegetable materials	9	A
46029000	Basketwork, wickerwork and other articles, of other non-vegetable plaiting materials; articles of loofah	9	A
47010000	Mechanical wood pulp	0	A
47020000	Chemical wood pulp, dissolving grades	0	A
47031100	Unbleached coniferous chemical wood pulp, soda or sulphate, other than dissolving grades	0	A
47031900	Unbleached non-coniferous chemical wood pulp, soda or sulphate, other than dissolving grades	0	A
47032100	Semi-bleached or bleached coniferous chemical wood pulp, soda or sulphate, other than dissolving grades	0	A
47032900	Semi-bleached or bleached non-coniferous chemical wood pulp, soda or sulphate, other than dissolving grades	0	A
47041100	Unbleached coniferous chemical wood pulp, sulphite, other than dissolving grades	0	A
47041900	Unbleached non-coniferous chemical wood pulp, sulphite, other than dissolving grades	0	A
47042100	Semi-bleached or bleached coniferous chemical wood pulp, sulphite, other than dissolving grades	0	A
47042900	Semi-bleached or bleached non-coniferous chemical wood pulp, sulphite, other than dissolving grades	0	A
47050000	Semi-chemical wood pulp	0	A
47061000	Cotton linters pulp	0	A
47062000	Pulp of fibres derived from recovered (waste and scrap) paper or paperboard	0	A
47063000	Pulps of bamboo	0	A
47069100	Mechanical pulp of fibrous cellulosic material, nes	0	A
47069200	Chemical pulp of fibrous cellulosic material, nes	0	A
47069300	Other pulps of fibres obtained by a combination of mechanical and chemical process	0	A
47071000	Recovered (waste and scrap) unbleached kraft paper or paperboard or of corrugated of paper or paperboard	0	A
47072000	Recovered (waste and scrap) paper or paperboard made mainly of bleached chemical pulp, not colored in the mass	0	A
47073000	Recovered (waste and scrap) paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	0	A
47079000	Recovered (waste and scrap) paper or paperboard, nes, incl. unsorted waste and scrap	0	A
48010000	Newsprint, in rolls or sheets	5	E
48021010	Xuan paper	7.5	E
48021090	Other hand-made paper and paperboard	7.5	E
48022010	Photo paper base	7.5	E

HS2014	Description	Base Rate	Staging Category
48022090	Other paper and paperboard used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper and paperboard	7.5	E
48024000	Wallpaper base, uncoated, in rolls or sheets	7.5	E
48025400	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or such fibres ≤ 10% by weight of the total fibre content, weighing < 40g/m <sup>2</sup> , uncoated, in rolls or sheets, nes	7.5	E
48025500	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or such fibres ≤ 10% by weight of the total fibre content, 40g/m <sup>2</sup> ≤ weight ≤ 150g/m <sup>2</sup> , uncoated, in rolls, nes	5	E
48025600	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or such fibres ≤ 10% by weight of the total fibre content, 40g/m <sup>2</sup> ≤ weight ≤ 150g/m <sup>2</sup> , uncoated, in sheets with one side no	5	E
48025700	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or such fibres ≤ 10% by weight of the total fibre content, 40g/m <sup>2</sup> ≤ weight ≤ 150g/m <sup>2</sup> , uncoated, in sheets, nes	5	E
48025800	Paper/paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or such fibres ≤ 10% by weight of the total fibre content, weighing more than 150g/m <sup>2</sup> , uncoated, in rolls or sheets, nes	5	E
48026110	Paper and paperboard of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, consists of fibres obtained by a mechanical process > 10% by weight of the total fibre content, uncoated, newsprint, in rolls, ne	7.5	E
48026190	Paper and paperboard of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, consists of fibres obtained by a mechanical process > 10% by weight of the total fibre content, uncoated, in rolls, nes	5	E
48026200	Paper and paperboard of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, consists of fibres obtained by a mechanical process > 10% by weight of the total fibre content, uncoated, In sheets with one side	5	E
48026910	Paper and paperboard of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, consists of fibres obtained by a mechanical process > 10% by weight of the total fibre content, uncoated, in sheets, nes	7.5	E

HS2014	Description	Base Rate	Staging Category
48026990	Paper and paperboard of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, consists of fibres obtained by a mechanical process > 10% by weight of the total fibre content, uncoated, newsprint, in sheets, n	5	E
48030000	Toilet or facial tissue stock, towel or napkin stock and similar paper used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, perforated, surface-coloured or printed, in rolls or sheets	7.5	E
48041100	Unbleached kraftliner, uncoated, in rolls or sheets	5	E
48041900	Kraftliner (excl. unbleached), uncoated, in rolls or sheets	5	E
48042100	Unbleached sack kraft paper, uncoated, in rolls or sheets	5	E
48042900	Sack kraft paper (excl. unbleached), uncoated, in rolls or sheets	5	E
48043100	Unbleached kraft paper and paperboard, nes, weighing ≤ 150g/m <sup>2</sup> , uncoated, in rolls or sheets	2	E
48043900	Kraft paper and paperboard (excl. unbleached), nes, weighing ≤ 150g/m <sup>2</sup> , uncoated, in rolls or sheets	2	E
48044100	Unbleached kraft paper and paperboard, nes, 150g/m <sup>2</sup> < weighing < 225g/m <sup>2</sup> , uncoated, in rolls or sheets	2	E
48044200	Kraft paper and paperboard, bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, nes, 150g/m <sup>2</sup> < weighing < 225g/m <sup>2</sup> , uncoated, in rolls or sheets	5	E
48044900	Kraft paper and paperboard (excl. unbleached), nes, 150g/m <sup>2</sup> < weighing < 225g/m <sup>2</sup> , uncoated, in rolls or sheets	2	E
48045100	Unbleached kraft paper and paperboard, nes, weighing ≥ 225g/m <sup>2</sup> , uncoated, in rolls or sheets	2	E
48045200	Kraft paper and paperboard, bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, nes, weighing ≥ 225g/m <sup>2</sup> , uncoated, in rolls or sheets	5	E
48045900	Kraft paper and paperboard (excl. unbleached), nes, weighing ≥ 225g/m <sup>2</sup> , uncoated, in rolls or sheets	2	E
48051100	Semi-chemical fluting paper (corrugating medium), uncoated, in rolls or sheets	7.5	E
48051200	Straw fluting paper, uncoated, in rolls or sheets	7.5	E
48051900	Fluting paper, nes, uncoated, in rolls or sheets	7.5	E
48052400	Testliner (recycled liner board), weighing 150 g/m <sup>2</sup> or less	7.5	E
48052500	Testliner (recycled liner board), weighing more than 150 g/m <sup>2</sup>	7.5	E
48053000	Sulphite wrapping paper, uncoated, in rolls or sheets	7.5	E
48054000	Filter paper and paperboard, uncoated, in rolls or sheets	7.5	E
48055000	Felt paper and paperboard, uncoated, in rolls or sheets	7.5	E
48059110	Paper for electrolytic capacitor, weighing ≤ 150g/m <sup>2</sup>	7.5	E
48059190	Other paper and paperboard, weighing ≤ 150g/m <sup>2</sup>	7.5	E

HS2014	Description	Base Rate	Staging Category
48059200	Paper and paperboard, nes, 150g/m <sup>2</sup> <weighing<225g/m <sup>2</sup> , uncoated, in rolls or sheets	7.5	E
48059300	Paper and paperboard, nes, weighing≥225g/m <sup>2</sup> , uncoated, in rolls or sheets	7.5	E
48061000	Vegetable parchment, in rolls or sheets	7.5	E
48062000	Greaseproof papers, in rolls or sheets	7.5	E
48063000	Tracing papers, in rolls or sheets	7.5	E
48064000	Glassine and other glazed transparent or translucent papers	7.5	E
48070000	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets	7.5	E
48081000	Corrugated paper and paperboard, with or without glued flat surface sheets, whether or not perforated, in rolls or sheets	7.5	E
48084000	Sack kraft paper, creped or crinkled, whether or not embossed or perforated, in rolls or sheets	7.5	E
48089000	Paper and paperboard nes, creped, crinkled, embossed or perforated, in rolls or sheets, nes	7.5	E
48092000	Self-copy paper, whether or not printed, in rolls or sheets	7.5	E
48099000	Copying or transfer papers (incl. coated or impregnated paper for duplicator stencils or offset plates), nes, whether or not printed, in rolls or sheets	7.5	E
48101300	Paper/paperboard of a kind writing/printing/other graphic purposes, fibres obtained by a mechanical process≤10% by weight of total fibre, weighing≤150g/m <sup>2</sup> , coated with kaolin or other inorganic substances, and with no other coating, in rolls	5	E
48101400	Paper/paperboard of a kind writing/printing/other graphic purposes, fibres obtained by a mechanical process≤10% by weight of total fibre, weighing≤150g/m <sup>2</sup> , coated with kaolin or other inorganic substances, and with no other coating, in sheets with one sid	5	E
48101900	Paper/paperboard of a kind writing/printing/other graphic purposes, fibres obtained by a mechanical process≤10% by weight of total fibre, weighing≤150g/m <sup>2</sup> , coated with kaolin or other inorganic substances, and with no other coating, in sheets, nes	5	E
48102200	Light-weight coated paper/paperboard used for writing/printing/other graphic purposes, fibres obtained by a mechanical process> 10% by weight of total fibre, coated with kaolin or other inorganic substances, and with no other coating, in rolls or sheets	5	E
48102900	Paper and paperboard (other than light-weight coated) of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process, nes, coated with kaolin	5	E

HS2014	Description	Base Rate	Staging Category
48103100	Kraft paper/paperboard, bleached uniformly throughout the mass and wood fibres obtained by a chemical process >95% by weight of total fibre, nes, weight≤150g/m2, coated with kaolin or other inorganic substances and no other coating, in rolls or sheets	5	E
48103200	Kraft paper/paperboard, bleached uniformly throughout the mass and wood fibres obtained by a chemical process >95% by weight of total fibre, nes, weight>150g/m2, coated with kaolin or other inorganic substances and no other coating, in rolls or sheets	5	E
48103900	Kraft paper and paperboard (other than that of a kind used for writing, printing or other graphic purposes), nes,	5	E
48109200	Multi-ply paper and paperboard, nes, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or sheets	5	E
48109900	Paper and paperboard, nes, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or sheets	7.5	E
48111000	Tarred, bituminised or asphalted paper and paperboard, in rolls or sheets	7.5	E
48114100	Self-adhesive paper and paperboard, in rolls or sheets	7.5	E
48114900	Gummed or paper and paperboard (excl. self-adhesive), in rolls or sheets	7.5	E
48115110	Paper coated on both sides with plastics (excl. adhesives) for color photography, bleached, weighing >150g/m2, in rolls or sheets	7.5	E
48115190	Paper and paperboard coated, impregnated or covered with plastics (excl. adhesives), nes, bleached, weighing >150g/m2, in rolls or sheets	7.5	E
48115910	Insulating paper and paperboard, nes, coated, impregnated or covered with plastics (excl. adhesives), in rolls or sheets	7.5	E
48115991	Aluminized paper and paperboard, nes, coated, impregnated or covered with plastics (excl. adhesives), in rolls or sheets	7.5	E
48115999	Paper and paperboard, nes, coated, impregnated or covered with plastics (excl. adhesives), in rolls or sheets	7.5	E
48116010	Insulating paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol, in rolls or sheets	7.5	E
48116090	Paper and paperboard, nes, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol, in rolls or sheets	7.5	E
48119000	Paper, paperboard, cellulose wadding and webs of cellulose fibres, nes, coated, impregnated or covered, surface-coloured, surface-decorated or printed, in rolls or sheets	7.5	E
48120000	Filter blocks, slabs and plates, of paper pulp	7.5	E
48131000	Cigarette paper in the form of booklets or tubes	7.5	E

HS2014	Description	Base Rate	Staging Category
48132000	Cigarette paper in rolls of a width ≤ 5cm	7.5	E
48139000	Cigarette paper, nes	7.5	E
48142000	Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	7.5	E
48149000	Wallpaper and similar wall coverings, nes; window transparencies of paper	7.5	E
48162000	Self-copy paper (other than those of heading 48.09)	7.5	E
48169010	Thermal transfer paper (other than those of heading 48.09 those of heading 48.09)	7.5	E
48169090	Offset plates of paper and other copying or transfer papers, nes (other than those of heading 48.09)	7.5	E
48171000	Envelopes of paper or paperboard	7.5	E
48172000	Letter cards, plain postcards and correspondence cards of paper or paperboard	7.5	E
48173000	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	7.5	E
48181000	Toilet paper, in rolls of a width not exceeding 36cm, or cut to size or shape	7.5	E
48182000	Handkerchiefs, cleansing or facial tissues and towels, of paper pulp, paper, cellulose wadding or webs of cellulose fibres	7.5	E
48183000	Tablecloths and serviettes, of paper pulp, paper, cellulose wadding or webs of cellulose fibres	7.5	E
48185000	Articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres	7.5	E
48189000	Bed sheets and similar household, sanitary or hospital articles, nes, of paper pulp, paper, cellulose wadding or webs of cellulose fibres	7.5	E
48191000	Cartons, boxes and cases, of corrugated paper or paperboard	5	E
48192000	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	5	E
48193000	Sacks and bags, having a base of a width ≥ 40cm of paper	7.5	E
48194000	Sacks and bags (including cones), nes, of paper	7.5	E
48195000	Packing containers (including record sleeves), nes, of paper or paperboard	7.5	E
48196000	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like, of paper	7.5	E
48201000	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, of paper or paperboard	7.5	E
48202000	Exercise-books, of paper or paperboard	7.5	E
48203000	Binders (other than book covers), folders and file covers, of paper or paperboard	7.5	E
48204000	Manifold business forms and interleaved carbon sets, of paper	7.5	E
48205000	Albums for stamps or for collections of paper or paperboard	7.5	E



<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
48209000	Blotting-pads, other articles of stationery nes and book covers, of paper or paperboard	7.5	E
48211000	Printed paper or paperboard labels of all kinds	7.5	E
48219000	Paper or paperboard labels of all kinds (excl. printed)	7.5	E
48221000	Bobbins, spools, cops and similar supports for winding textile yarn, of paper pulp, paper or paperboard	7.5	E
48229000	Bobbins, spools, cops and similar supports, nes, of paper pulp, paper or paperboard	7.5	E
48232000	Filter paper and paperboard, cut to size or shape	7.5	E
48234000	Rolls, sheets and dials, printed for self-recording apparatus, cut to size or shape	7.5	E
48236100	Trays, dishes, plates, cups and the like, of bamboo	7.5	E
48236910	Trays, dishes, plates, cups and the like, other than those of wood	7.5	E
48236990	Other trays, dishes, plates, cups and the like	7.5	E
48237000	Moulded or pressed articles of paper pulp	7.5	E
48239010	Floor coverings on a base of paper or of paperboard	7.5	E
48239020	Joss paper and the like	7.5	E
48239030	Paper fans	7.5	E
48239090	Paper, paperboard, cellulose wadding and webs of cellulose fibres, nes, cut to size; articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres, nes	7.5	E
49011000	Printed books, brochures, leaflets and similar printed matter, in single sheets, whether or not folded	0	A
49019100	Dictionaries and encyclopaedias, and serial instalments thereof	0	A
49019900	Printed books, brochures, leaflets and similar printed matter, nes	0	A
49021000	Newspapers, journals and periodicals (whether or not illustrated or containing advertising material), appearing at least four times a week	0	A
49029000	Newspapers, journals and periodicals (whether or not illustrated or containing advertising material), appearing less than four times a week	0	A
49030000	Children's picture, drawing or colouring books	0	A
49040000	Music, printed or in manuscript, whether or not bound or illustrated	0	A
49051000	Globes	0	A
49059100	Maps and hydrographic or similar charts of all kinds, printed, in book form	0	A
49059900	Maps and hydrographic or similar charts of all kinds, printed, nes	0	A
49060000	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written text; photographic reproductions on sensitized paper and carbon copies of the foregoing	0	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
49070010	Unused postage stamps of current or new issue in the country to which they are destined	7.5	E
49070020	Banknotes	0	A
49070030	Stock, share or bond certificates and similar documents of title	0	A
49070090	Unused revenue or similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; cheque forms	7.5	E
49081000	Transfers (decalcomanias), vitrifiable	7.5	E
49089000	Transfers (decalcomanias), excl. vitrifiable	7.5	E
49090010	Printed or illustrated postcards	7.5	E
49090090	Printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	7.5	E
49100000	Calendars of any kind, printed, including calendar blocks	7.5	E
49111010	Trade advertising material, commercial catalogues and the like, no commercial value	0	A
49111090	Trade advertising material, commercial catalogues and the like, nes	7.5	E
49119100	Pictures, designs and photographs (printed matter)	7.5	E
49119910	Papery printed matter, nes	7.5	E
49119990	Printed matter, nes	7.5	E
50010010	Mulberry feeding silk-worm cocoons	6	A
50010090	Other silk-worm cocoons suitable for reeling	6	A
50020011	Plant reeled, steam filature silk	9	A
50020012	Home reeled, steam filature silk	9	A
50020013	Doupion, steam filature silk	9	A
50020019	Other steam filature silk, nes	9	A
50020020	Tussah silk	9	A
50020090	Other raw silk, nes	9	A
50030011	Cocoon, cocoon outer floss, waste silk ends and knob from reeling process	9	A
50030012	Garnetted stock	9	A
50030019	Other silk waste, not carded or combed	9	A
50030091	Silk stops	9	A
50030099	Other silk waste, carded or combed	9	A
50040000	Silk yarn (excl. spun from silk waste), not put up for retail sale	6	A
50050010	Yarn spun from noil, not put up for retail sale	6	A
50050090	Yarn spun from other silk waste, not put up for retail sale	6	A
50060000	Silk yarn, put up for retail sale; silk-worm gut	6	A
50071010	Unbleached or bleached woven fabrics of noil silk	10	A
50071090	Other woven fabrics of noil silk	10	A

HS2014	Description	Base Rate	Staging Category
50072011	Unbleachd or bleachd woven fabrics of mulberry silk, $\geq 85\%$ silk	10	A
50072019	Other woven fabrics of mulberry silk, containing $\geq 85\%$ silk	10	A
50072021	Unbleached or bleached woven fabrics of tussah silk, $\geq 85\%$ silk	10	A
50072029	Other woven fabrics of tussah silk, containing $\geq 85\%$ silk	10	A
50072031	Unbleached or bleached woven fabrics of silk waste, $\geq 85\%$ silk	10	A
50072039	Other woven fabrics of silk waste, containing $\geq 85\%$ silk	10	A
50072090	Other woven fabrics of silk, containing $\geq 85\%$ silk, nes	10	A
50079010	Unbleached or bleached woven fabrics, containing $< 85\%$ silk	10	A
50079090	Other woven fabrics, nes, containing $< 85\%$ silk	10	A
51011100	Greasy shorn wool, not carded or combed	38	E
51011900	Greasy wool (excl. shorn), not carded or combed	38	E
51012100	Degreased shorn wool, not carbonised, not carded or combed	38	E
51012900	Degreased wool (excl. shorn), not carbonised, not carded or combed	38	E
51013000	Carbonised wool, not carded or combed	38	E
51021100	Hair of kashmir (cashmere) goats, not carded or combed	9	A
51021910	Fine rabbit and hare hair, not carded or combed	9	A
51021920	Fine goat hair, not carded or combed	9	A
51021930	Fine camel hair, not carded or combed	9	A
51021990	Othe fine animal hair, not carded or combed, nes	9	A
51022000	Coarse animal hair, not carded or combed	9	A
51031010	Noils of wool, not garnetted stock	38	E
51031090	Noils of fine animal hair, not garnetted stock	9	A
51032010	Othe waste of wool, not garnetted stock	13.5	A
51032090	Other waste of fine animal hair, not garnetted stock	9	A
51033000	Waste of coarse animal hair	9	A
51040010	Garnetted stock of wool	15	A
51040090	Garnetted stock of fine or coarse animal hair	5	A
51051000	Carded wool	38	E
51052100	Combed wool in fragments	38	E
51052900	Wool tops & combed wool (excl. in fragments)	38	E
51053100	Cshmere goats hair, carded or combed	5	A
51053910	Rabbit and hare hair, carded or combed	5	A
51053921	Dehaired goatswool, carded or combed	5	A
51053929	Goatswool other than dehaired, carded or combed	5	A
51053990	Other fine animal hair, nes, carded or combed	5	A

HS2014	Description	Base Rate	Staging Category
51054000	Coarse animal hair, carded or combed	5	A
51061000	Yarn of carded wool, not put up for retail sale, with $\geq$ 85% wool	5	A
51062000	Yarn of carded wool, not put up for retail sale, with $<$ 85% wool	5	A
51071000	Yarn of combed wool, not put up for retail sale, with $\geq$ 85% wool	5	A
51072000	Yarn of combed wool, not put up for retail sale, with $<$ 85% wool	5	A
51081011	Carded cashmere yarn, Containing 85% or more by weight	5	A
51081019	Other yarn of fine animal hair (carded or combed), not put up for retail sale, Containing 85% or more by weight of fine animal hair	5	A
51081090	Carded yarn of fine animal hair, not put up for retail sale	5	A
51082011	Combed cashmere yarn, Containing 85% or more by weight	5	A
51082019	Other Yarn of fine animal hair (combed), not put up for retail sale, Containing 85% or more by weight of fine animal hair	5	A
51082090	Combed yarn of fine animal hair, not put up for retail sale	5	A
51091011	Yarn of cashmere, containing 85% or more by weigh put up for retail sale	6	A
51091019	Yarn of other wool or fine animal hair, containing 85% or more by weighput up for retail sale	6	A
51091090	Yarn, with $\geq$ 85% wool or of fine animal hair, put up for retail sale	6	A
51099011	Other Yarn of cashmere, put up for retail sale	6	A
51099019	Other Yarn of other wool or fine animal hair, put up for retail sale	6	A
51099090	Yarn, with $<$ 85% wool or of fine animal hair, put up for retail sale	6	A
51100000	Yarn of coarse animal hair or horsehair (incl. gimped horsehair yarn)	6	A
51111111	Woven fabrics of cashmere, Containing 85% or more by weight, Of a weight not exceeding 300g/m <sup>2</sup>	10	A
51111119	Woven fabrics of carded fine animal hair, Containing 85% or more by weight, Of a weight not exceeding 300g/m <sup>2</sup>	10	A
51111190	Woven fabrics, with $\geq$ 85% carded wool or fine animal hair, $\leq$ 300g/m <sup>2</sup>	10	A
51111911	Other woven fabrics of cashmere	10	A
51111919	Other woven fabrics of carded fine animal hair	10	A
51111990	Woven fabrics, with $\geq$ 85% carded wool or fine animal hair, $>$ 300g/m <sup>2</sup>	10	A
51112000	Woven fabrics of carded wool, mixed with man-made filaments	10	A
51113000	Woven fabrics of carded wool, mixed with man-made staple fibres	10	A
51119000	Other woven fabrics of carded wool or carded fine animal hair, nes	10	A

HS2014	Description	Base Rate	Staging Category
51121100	Woven fabrics with $\geq 85\%$ combed wool or fine animal hair, $\leq 200\text{g/m}^2$	10	A
51121900	Woven fabrics with $\geq 85\%$ combed wool or fine animal hair, $> 200\text{g/m}^2$	10	A
51122000	Woven fabrics of combed wool, mixed with man-made filaments	10	A
51123000	Woven fabrics of combed wool, mixed with man-made staple fibres	10	A
51129000	Woven fabrics of combed wool or of combed fine animal hair, nes	10	A
51130000	Woven fabrics of coarse animal hair or of horsehair	10	A
52010000	Cotton, not carded or combed	40	E
52021000	Yarn waste of cotton	10	A
52029100	Garnetted stock of cotton	10	A
52029900	Cotton waste, nes	10	A
52030000	Cotton, carded or combed	40	E
52041100	Cotton sewing thread, with $\geq 85\%$ cotton, not put up for retail sale	5	A
52041900	Cotton sewing thread, with $< 85\%$ cotton, not put up for retail sale	5	A
52042000	Cotton sewing thread, put up for retail sale	5	A
52051100	Uncombed single cotton yarn, with $\geq 85\%$ cotton, nprs, $\leq 14\text{mn}$	5	A
52051200	Uncombed single cotton yarn, with $\geq 85\%$ cotton, nprs, $> 14\text{mn}$ but $\leq 43\text{mn}$	5	A
52051300	Uncombed single cotton yarn, with $\geq 85\%$ cotton, nprs, $> 43\text{mn}$ but $\leq 52\text{mn}$	5	A
52051400	Uncombed single cotton yarn, with $\geq 85\%$ cotton, nprs, $> 52\text{mn}$ but $\leq 80\text{mn}$	5	A
52051500	Uncombed single cotton yarn, with $\geq 85\%$ cotton, nprs, $> 80\text{mn}$	5	A
52052100	Combed single cotton yarn, with $\geq 85\%$ cotton, nprs, $\leq 14\text{mn}$	5	A
52052200	Combed single cotton yarn, with $\geq 85\%$ cotton, nprs, $> 14\text{mn}$ but $\leq 43\text{mn}$	5	A
52052300	Combed single cotton yarn, with $\geq 85\%$ cotton, nprs, $> 43\text{mn}$ but $\leq 52\text{mn}$	5	A
52052400	Combed single cotton yarn, with $\geq 85\%$ cotton, nprs, $> 52\text{mn}$ but $\leq 80\text{mn}$	5	A
52052600	Combed single cotton yarn, with $\geq 85\%$ cotton, nprs, $> 80\text{mn}$ but $\leq 94\text{mn}$	5	A
52052700	Combed single cotton yarn, with $\geq 85\%$ cotton, nprs, $> 94\text{mn}$ but $\leq 120\text{mn}$	5	A
52052800	Combed single cotton yarn, with $\geq 85\%$ cotton, nprs, $> 120\text{mn}$	5	A
52053100	Uncombed cabled cotton yarn, with $\geq 85\%$ cotton, nprs, $\leq 14\text{mn}$	5	A
52053200	Uncombed cabled cotton yarn, with $\geq 85\%$ cotton, nprs, $> 14\text{mn}$ but $\leq 43\text{mn}$	5	A
52053300	Uncombed cabled cotton yarn, with $\geq 85\%$ cotton, nprs, $> 43\text{mn}$ but $\leq 52\text{mn}$	5	A

HS2014	Description	Base Rate	Staging Category
52053400	Uncombed cabled cotton yarn, with≥85% cotton, nprs, >52mn but≤80mn	5	A
52053500	Uncombed cabled cotton yarn, with≥85% cotton, nprs, >80mn	5	A
52054100	Combed cabled cotton yarn, with≥85% cotton, nprs, ≤14mn	5	A
52054200	Combed cabled cotton yarn, with≥85% cotton, nprs, >14mn but≤43mn	5	A
52054300	Combed cabled cotton yarn, with≥85% cotton, nprs, >43mn but≤52mn	5	A
52054400	Combed cabled cotton yarn, with≥85% cotton, nprs, >52mn but≤80mn	5	A
52054600	Combed cabled cotton yarn, with≥85% cotton, nprs, >80mn but≤94mn	5	A
52054700	Combed cabled cotton yarn, with≥85% cotton, nprs, >94mn but≤120mn	5	A
52054800	Combed cabled cotton yarn, with≥85% cotton, nprs, >120mn	5	A
52061100	Uncombed single cotton yarn, with<85% cotton, nprs, ≤14mn	5	A
52061200	Uncombed single cotton yarn, with<85% cotton, nprs, >14mn but≤43mn	5	A
52061300	Uncombed single cotton yarn, with<85% cotton, nprs, >43mn but≤52mn	5	A
52061400	Uncombed single cotton yarn, with<85% cotton, nprs, >52mn but≤80mn	5	A
52061500	Uncombed single cotton yarn, with<85% cotton, nprs, >80mn	5	A
52062100	Combed single cotton yarn, with<85% cotton, nprs, ≤14mn	5	A
52062200	Combed single cotton yarn, with<85% cotton, nprs, >14mn but≤43mn	5	A
52062300	Combed single cotton yarn, with<85% cotton, nprs, >43mn but≤52mn	5	A
52062400	Combed single cotton yarn, with<85% cotton, nprs, >52mn but≤80mn	5	A
52062500	Combed single cotton yarn, with<85% cotton, nprs, >80mn	5	A
52063100	Uncombed cabled cotton yarn, with<85% cotton, nprs, ≤14mn	5	A
52063200	Uncombed cabled cotton yarn, with<85% cotton, nprs, >14mn but≤43mn	5	A
52063300	Uncombed cabled cotton yarn, with<85% cotton, nprs, >43mn but≤52mn	5	A
52063400	Uncombed cabled cotton yarn, with<85% cotton, nprs, >52mn but≤80mn	5	A
52063500	Uncombed cabled cotton yarn, with<85% cotton, nprs, >80mn	5	A
52064100	Combed cabled cotton yarn, with<85% cotton, nprs, ≤14mn	5	A
52064200	Combed cabled cotton yarn, with<85% cotton, nprs, >14mn but≤43mn	5	A
52064300	Combed cabled cotton yarn, with<85% cotton, nprs, >43mn but≤52mn	5	A

HS2014	Description	Base Rate	Staging Category
52064400	Combed cabled cotton yarn, with<85% cotton, nprs, >52mn but≤80mn	5	A
52064500	Combed cabled cotton yarn, with<85% cotton, nprs, >80mn	5	A
52071000	Cotton yarn (excl. sewing), put up for retail sale, with≥85% cotton	6	A
52079000	Cotton yarn (excl. sewing), put up for retail sale, with<85% cotton	6	A
52081100	Unbleached plain cotton weave, with≥85% cotton, ≤100g/m2	10	A
52081200	Unbleached plain cotton weave, ≥85% cotton, >100g/m2 but≤200g/m2	10	A
52081300	Unbleached 3 or 4-thread twill, with≥85% cotton, ≤200g/m2	10	A
52081900	Unbleached woven cotton fabrics, nes, with≥85% cotton, ≤200g/m2	10	A
52082100	Bleached plain cotton weave, with≥85% cotton, ≤100g/m2	10	A
52082200	Bleached plain cotton weave, with≥85% cotton, >100g/m2, ≤200g/m2	10	A
52082300	Bleached 3 or 4-thread twill, with≥85% cotton, ≤200g/m2	12	A
52082900	Bleached woven cotton fabrics, nes, with≥85% cotton, ≤200g/m2	10	A
52083100	Dyed plain cotton weave, with≥85% cotton, ≤100g/m2	10	A
52083200	Dyed plain cotton weave, with≥85% cotton, >100g/m2, ≤200g/m2	10	A
52083300	Dyed 3 or 4-thread twill (incl. cross twill), with≥85% cotton, ≤200g/m2	10	A
52083900	Dyed woven cotton fabrics, with≥85% cotton, nes	10	A
52084100	Coloured plain cotton weave, with≥85% cotton, ≤100g/m2	10	A
52084200	Coloured plain cotton weave, with≥85% cotton, >100g/m2, ≤200g/m2	10	A
52084300	Coloured 3 or 4-thread twill (incl. cross twill), with≥85% cotton	10	A
52084900	Coloured woven cotton fabrics, with≥85% cotton, nes	10	A
52085100	Printed plain cotton weave, with≥85% cotton, ≤100g/m2	10	A
52085200	Printed plain cotton weave, with≥85% cotton, >100g/m2, ≤200g/m2	10	A
52085910	Printed fabrics, with≥85% cotton, 3-thread or 4-thread twill, including cross twill	10	A
52085990	Other printed fabrics, with≥85% cotton	10	A
52091100	Unbleached plain cotton weave, with≥85% cotton, >200g/m2	10	A
52091200	Unbleached 3 or 4-thread twill, with≥85% cotton, >200g/m2	10	A
52091900	Unbleached cotton fabrics, with≥85% cotton, >200g/m2, nes	10	A
52092100	Bleached plain cotton weave, with≥85% cotton, >200g/m2	12	A
52092200	Bleached 3 or 4-thread twill, ≥85% cotton, >200g/m2	12	A
52092900	Bleached woven cotton fabrics, with≥85% cotton, >200g/m2, nes	12	A

HS2014	Description	Base Rate	Staging Category
52093100	Dyed plain cotton weave, with $\geq$ 85% cotton, >200g/m <sup>2</sup>	10	A
52093200	Dyed 3 or 4-thread twill (incl. cross twill), with $\geq$ 85% cotton, >200g/m <sup>2</sup>	10	A
52093900	Dyed woven cotton fabrics, with $\geq$ 85% cotton, >200g/m <sup>2</sup> , nes	10	A
52094100	Coloured plain cotton weave, with $\geq$ 85% cotton, >200g/m <sup>2</sup>	10	A
52094200	Denim, with $\geq$ 85% cotton, >200g/m <sup>2</sup>	10	A
52094300	Other coloured 3 or 4-thread twill, with $\geq$ 85% cotton, >200g/m <sup>2</sup>	10	A
52094900	Coloured woven cotton fabrics, with $\geq$ 85% cotton, >200g/m <sup>2</sup>	10	A
52095100	Printed plain cotton weave, with $\geq$ 85% cotton, >200g/m <sup>2</sup>	10	A
52095200	Printed 3 or 4-thread twill, with $\geq$ 85% cotton, >200g/m <sup>2</sup>	10	A
52095900	Printed woven cotton fabrics, with $\geq$ 85% cotton, >200g/m <sup>2</sup>	10	A
52101100	Unbleached plain cotton weave, with<85% cotton, $\leq$ 200g/m <sup>2</sup>	12	A
52101910	Unbleached woven fabrics, 3-thread or 4-thread twill, including cross twill, with<85% cotton, $\leq$ 200g/m <sup>2</sup>	12	A
52101990	Other unbleached fabrics of cotton, mixed mainly or solely with man-made fibres, with<85% cotton, $\leq$ 200g/m <sup>2</sup>	12	A
52102100	Bleached plain cotton weave, with<85% cotton, $\leq$ 200g/m <sup>2</sup>	14	A
52102910	Bleached woven fabrics, 3-thread or 4-thread twill, including cross twill, with<85% cotton, $\leq$ 200g/m <sup>2</sup>	14	A
52102990	Other bleached fabrics of cotton, mixed mainly or solely with man-made fibres, with<85% cotton, $\leq$ 200g/m <sup>2</sup>	14	A
52103100	Dyed plain cotton weave, with<85% cotton, $\leq$ 200g/m <sup>2</sup>	10	A
52103200	Dyed 3 or 4-thread twill, with<85% cotton, $\leq$ 200g/m <sup>2</sup>	10	A
52103900	Dyed woven cotton fabrics, nes, with<85% cotton, $\leq$ 200g/m <sup>2</sup>	10	A
52104100	Coloured plain cotton weave, with<85% cotton, $\leq$ 200g/m <sup>2</sup>	10	A
52104910	Woven fabrics of yarns of different colours, 3-thread or 4-thread twill, including cross twill, with<85% cotton, $\leq$ 200g/m <sup>2</sup>	10	A
52104990	Woven fabrics of yarns of different colours, mixed mainly or solely with man-made fibres, with<85% cotton, $\leq$ 200g/m <sup>2</sup>	10	A
52105100	Printed plain cotton weave, with<85% cotton, $\leq$ 200g/m <sup>2</sup>	10	A
52105910	Printed plain cotton weave, 3-thread or 4-thread twill, including cross twill, with<85% cotton, $\leq$ 200g/m <sup>2</sup>	10	A
52105990	Other printed plain cotton weave, mixed mainly or solely with man-made fibres, with<85% cotton, $\leq$ 200g/m <sup>2</sup>	10	A
52111100	Unbleached plain cotton weave, with<85% cotton, >200g/m <sup>2</sup>	12	A
52111200	Unbleached 3 or 4-thread twill, with<85% cotton, >200g/m <sup>2</sup>	12	A
52111900	Unbleached woven cotton fabrics, nes, with<85% cotton, >200g/m <sup>2</sup>	12	A
52112000	Bleached woven cotton fabrics, nes, with<85% cotton, >200g/m <sup>2</sup>	14	A



HS2014	Description	Base Rate	Staging Category
52113100	Dyed plain cotton weave, with<85% cotton, >200g/m2	10	A
52113200	Dyed 3 or 4-thread twill, with<85% cotton, >200g/m2	10	A
52113900	Dyed woven cotton fabrics, nes, with<85% cotton, >200g/m2	10	A
52114100	Coloured plain cotton weave, with<85% cotton, >200g/m2	10	A
52114200	Coloured denim, with<85% cotton, >200g/m2	10	A
52114300	Other coloured 3 or 4-thread twill, <85% cotton, >200g/m2	10	A
52114900	Coloured woven cotton fabrics, nes, with<85% cotton, >200g/m2	10	A
52115100	Printed plain cotton weave, with<85% cotton, >200g/m2	10	A
52115200	Printed 3 or 4-thread twill, with<85% cotton, >200g/m2	10	A
52115900	Printed woven cotton fabrics, nes, with<85% cotton, >200g/m2	10	A
52121100	Unbleached woven fabrics of cotton, ≤200g/m2, nes	12	A
52121200	Bleached woven fabrics of cotton, ≤200g/m2, nes	14	A
52121300	Dyed woven fabrics of cotton, ≤200g/m2, nes	10	A
52121400	Coloured woven fabrics of cotton, ≤200g/m2, nes	10	A
52121500	Printed woven fabrics of cotton, ≤200g/m2, nes	10	A
52122100	Unbleached woven fabrics of cotton, >200g/m2, nes	12	A
52122200	Bleached woven fabrics of cotton, >200g/m2, nes	14	A
52122300	Dyed woven fabrics of cotton, >200g/m2, nes	10	A
52122400	Coloured woven fabrics of cotton, >200g/m2, nes	10	A
52122500	Printed woven fabrics of cotton, >200g/m2, nes	10	A
53011000	Flax, raw or retted	6	A
53012100	Flax, broken or scutched, but not spun	6	A
53012900	Flax, hackled or otherwise processed, but not spun	6	A
53013000	Flax tow & waste (incl. yarn waste & garnetted stock)	6	A
53021000	True hemp, raw or retted	6	A
53029000	True hemp (excl. raw), not spun; tow & waste of true hemp	6	A
53031000	Jute, etc (excl. flax, true hemp & ramie), raw or retted	5	A
53039000	Jute, etc (excl. flax, true hemp & ramie), nes; tow & waste...	5	A
53050011	Raw ramie	5	A
53050012	Ramie, processed but not spun	5	A
53050013	Fibres and waste of ramie	5	A
53050019	Other ramie	5	A
53050020	Abaca and its tow, noils and waste, raw or processed but not spun	3	A
53050091	Sisal and other textile fabrics of the genus Agave, raw or processed but not spun	5	A

HS2014	Description	Base Rate	Staging Category
53050092	Coconut fabrics, tow, noils and waste, raw or processed but not spun	5	A
53050099	Other vegetable textile fibres, raw or processed but not spun, tow, noils and waste of these fibres	5	A
53061000	Single flax yarn	6	A
53062000	Multiple or cabled flax yarn	10	A
53071000	Single yarn of jute or of other textile bast fibres of 53.03	6	A
53072000	Multiple or cabled yarn of textile bast fibres of 53.03	6	A
53081000	Coir yarn	6	A
53082000	True hemp yarn	6	A
53089011	Unbleached or bleached ramie yarn, with $\geq 85\%$ ramie	6	A
53089012	Coloured ramie yarn, with $\geq 85\%$ ramie	6	A
53089013	Unbleached or bleached ramie yarn, with $< 85\%$ ramie	6	A
53089014	Coloured ramie yarn, with $< 85\%$ ramie	6	A
53089091	Paper yarn	6	A
53089099	Yarn of other vegetable textile fibres, nes	6	A
53091110	Unbleached flax woven fabrics, with $\geq 85\%$ flax	10	A
53091120	Bleached flax woven fabrics, with $\geq 85\%$ flax	10	A
53091900	Other woven fabrics of flax, with $\geq 85\%$ flax, nes	10	A
53092110	Unbleached flax woven fabrics, with $< 85\%$ flax	10	A
53092120	Bleached flax woven fabrics, with $< 85\%$ flax	10	A
53092900	Other woven fabrics of flax, with $< 85\%$ flax, nes	10	A
53101000	Unbleached woven fabrics of jute or of other textile bast fibre	10	A
53109000	Woven fabrics of jute or oth textile bast fibres (excl. unbleached)	10	A
53110012	Unbleached ramie woven fabrics, with $\geq 85\%$ ramie	10	A
53110013	Other ramie woven fabrics, containing $\geq 85\%$ ramie	12	A
53110014	Unbleached ramie woven fabrics, with $< 85\%$ ramie	10	A
53110015	Other ramie woven fabrics, containing $< 85\%$ ramie	12	A
53110020	Woven fabrics of paper yarn	10	A
53110030	Hemp woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn	10	A
53110090	Woven fabrics of other vegetable textile fibres, nes	10	A
54011010	Sewing thread of synthetic filaments, not for retail sale	5	A
54011020	Sewing thread of synthetic filaments, for retail sale	5	A
54012010	Sewing thread of artificial filaments, not for retail sale	5	A
54012020	Sewing thread of artificial filaments, for retail sale	5	A
54021110	High tenacity yarn of polyisophthaloyl metaphenylene diamine, not put up for retail sale	5	A
54021120	High tenacity yarn of polyisophthaloyl parafenylene diamine, not put up for retail sale	5	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
54021190	High tenacity yarn of other aramids, not put up for retail sale	5	A
54021910	High tenacity yarn of nylon-6, not put up for retail sale	5	A
54021920	High tenacity yarn of nylon-6, 6, not put up for retail sale	5	A
54021990	Other high tenacity yarn of aramids of nylon, not put up for retail sale	5	A
54022000	High tenacity filaments yarn of polyesters, nprs	5	A
54023111	Elastic filament of nylon-6, psy, ≤50tex, not for retail sale	5	A
54023112	Elastic filament of nylon-6, 6, psy, ≤50tex, not for retail sale	5	A
54023113	Elastic filament of aramides,, psy, ≤50tex, not for retail sale	5	A
54023119	Elastic filament of other polyamides, psy, ≤50tex, not for retail sale	5	A
54023190	Other textured yarn of polyamides, psy, ≤50tex, not for retail sale	5	A
54023211	Elastic filament of nylon-6, psy, >50tex, not for retail sale	5	A
54023212	Elastic filament of nylon-6, 6, psy, >50tex, not for retail sale	5	A
54023213	Elastic filament of aramides, psy, >50tex, not for retail sale	5	A
54023219	Elastic filament of other polyamides, psy, >50tex, not for retail sale	5	A
54023290	Other textured yarn of polyamides, psy, >50tex, not for retail sale	5	A
54023310	Elastic filament of polyesters, not for retail sale	5	A
54023390	Other textured yarn of polyesters, not for retail sale	5	A
54023400	Textured yarn of polypropylene, not for retail sale	5	A
54023900	Other synthetic filament textured yarn, not for retail sale	5	A
54024410	Elastomeric of polyurethane, untwisted or with a twist not exceeding 50 turns permetre	5	A
54024490	Other polyurethane, untwisted or with a twist not exceeding 50 turns permetre	5	A
54024510	Other yarn of nylon-6, single, untwisted or with a twist not exceeding 50 turns permetre	5	A
54024520	Other yarn of nylon-6, 6, single, untwisted or with a twist not exceeding 50 turns permetre	5	A
54024530	Other yarn of aramides, single, untwisted or with a twist not exceeding 50 turns permetre	5	A
54024590	Other yarn of other nylon or other polyamides, single, untwisted or with a twist not exceeding 50 turns permetre	5	A
54024600	Other yarn of polyesters, partially oriented, untwisted or with a twist not exceeding 50 turns permetre	5	A
54024700	Other yarn of polyesters, other than those partially oriented, untwisted or with a twist not exceeding 50 turns permetre	5	A
54024800	Other yarn of polypropylene, untwisted or with a twist not exceeding 50 turns permetre	5	A

HS2014	Description	Base Rate	Staging Category
54024910	Other single yarn of polyethylene, untwisted or with a twist <50 turns/m, breaking strengths $\geq$ 22cN/dtex, initial modulus $\geq$ 750cN/dtex	5	A
54024990	Other yarn, untwisted or with a twist not exceeding 50 turns permetre	5	A
54025110	Single yarn of nylon-6, with >50turns/m, not for retail sale	5	A
54025120	Single yarn of nylon-6, 6, with >50turns/m, not for retail sale	5	A
54025130	Single yarn of aramides, with >50turns/m, not for retail sale	5	A
54025190	Single yarn of other polyamides, with >50turns/m, n f retail sale	5	A
54025200	Single yarn of polyesters, with >50turns/m, nf retail sale	5	A
54025910	Single yarn, of polypropylene, with >50turns/m, n f retail sale	5	A
54025920	Other single yarn of polyethylene with a twist>50turns/m, breaking strengths $\geq$ 22cN/dtex, initial modulus $\geq$ 750cN/dtex	5	A
54025990	Single synthetic yarn, nes, with >50turns/m, not for retail sale	5	A
54026110	Multiple or cabled yarn of nylon-6, n f retail sale	5	A
54026120	Multiple or cabled yarn of nylon-6, 6, n f retail sale	5	A
54026130	Multiple or cabled yarn of aramides, n f retail sale	5	A
54026190	Multiple or cabled yarn of other polyamides, n f retail sale	5	A
54026200	Multiple or cabled yarn of polyesters, nprs	5	A
54026910	Multiple or cabled yarn, of popypropylene, not for retail sale	5	A
54026920	Multiple or cabled yarn, of polyurethane, not for retail sale	5	A
54026990	Multiple or cabled yarn, nes, not for retail sale	5	A
54031000	High tenacity yarn of viscose rayon, nprs	5	A
54033110	Single yarn of the viscose rayon of bamboo, with $\leq$ 120turns/m, nprs	5	A
54033190	Single yarn of other viscose rayon, with $\leq$ 120turns/m, nprs	5	A
54033210	Single yarn of the viscose rayon of bamboo, with >120turns/m, nprs	5	A
54033290	Single yarn of other viscose rayon, with >120turns/m, nprs	5	A
54033310	Single yarn of cellulose diacetate, not for retail sale	5	A
54033390	Other single yarn of cellulose acetate, not for retail sale	5	A
54033900	Single artificial yarn, nes, nprs	5	A
54034100	Multiple or cabled yarn of viscose rayon, nprs	5	A
54034200	Multiple or cabled yarn of cellulose acetate, nprs	5	A
54034900	Multiple or cabled artificial yarn, nes, nprs	5	A
54041100	Elastometric monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm	5	A
54041200	Monofilament, of polypropylene, of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm	5	A

HS2014	Description	Base Rate	Staging Category
54041900	Other synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm	5	A
54049000	Strip & the like of synthetic textile materials, ≤5mm	5	A
54050000	Monofilament; strip & the like of artificial textile materials	5	A
54060010	Synthetic filament yarn, put up for retail sale	5	A
54060020	Artificial filament yarn, put up for retail sale	5	A
54071010	Woven fabrics of high tenacity yarn of nylon or other polyamides	10	A
54071020	Woven fabrics of high tenacity yarn of polyesters	10	A
54072000	Woven fabrics obtained from synthetic strip or the like	10	A
54073000	Fabrics of synthetic filament yarn specified in Note 9 to Section XI	10	A
54074100	Unbleached or bleached woven fabrics, ≥85% nylon...	10	A
54074200	Dyed woven fabrics of synthetic filament yarn, ≥85% nylon...	10	A
54074300	Coloured woven fabrics of synthetic filament yarn, ≥85% nylon...	10	A
54074400	Printed woven fabrics of synthetic filament yarn, ≥85% nylon...	10	A
54075100	Unbleached or bleached woven fabrics, ≥85% textured polyester	10	A
54075200	Dyed woven fabrics of synthetic filament yarn, ≥85% textured polyester	10	A
54075300	Coloured woven fabrics of synthetic yarn, ≥85% textured polyester	10	A
54075400	Printed woven fabrics of synthetic yarn, ≥85% textured polyester	10	A
54076100	Other woven fabrics of synthetic yarn, ≥85% non-textured polyester	10	A
54076900	Other woven fabrics of synthetic yarn, ≥85% polyester, nes	10	A
54077100	Unbleached or bleached woven fabrics, ≥85% synthetic filaments, nes	10	A
54077200	Dyed woven fabrics, ≥85% synthetic filaments, nes	10	A
54077300	Coloured woven fabrics, ≥85% synthetic filaments, nes	10	A
54077400	Printed woven fabrics, ≥85% synthetic filaments, nes	10	A
54078100	Unbleached or bleached woven fabrics, <85% synthetic filaments, cotton	10	A
54078200	Dyed woven fabrics, <85% synthetic filaments, mixed with cotton	10	A
54078300	Coloured woven fabrics, <85% synthetic filaments, mixed with cotton	10	A
54078400	Printed woven fabrics, <85% synthetic filaments, mixed with cotton	10	A
54079100	Unbleached or bleached woven fabrics of synthetic filament yarn, nes	10	A
54079200	Dyed woven fabrics of synthetic filament yarn, nes	10	A
54079300	Coloured woven fabrics of synthetic filament yarn, nes	10	A
54079400	Printed woven fabrics of synthetic filament yarn, nes	10	A

HS2014	Description	Base Rate	Staging Category
54081000	Woven fabrics of high tenacity filament yarn of viscose rayon	10	A
54082110	Unbleached/bleached woven fabrics, ≥85% of viscose rayon filament	12	A
54082120	Unbleached/bleached woven fabrics, ≥85% of cellulose acetate filament	12	A
54082190	Unbleached/bleached woven fabrics, ≥85% of other artificial filaments	12	A
54082210	Dyed woven fabrics, ≥85% of viscose rayon filament	10	A
54082220	Dyed woven fabrics, ≥85% of cellulose acetate filament	10	A
54082290	Dyed woven fabrics, ≥85% of other artificial filaments	10	A
54082310	Coloured woven fabrics, ≥85% of viscose rayon filament	10	A
54082320	Coloured woven fabrics, ≥85% of cellulose acetate filament	10	A
54082390	Coloured woven fabrics, ≥85% of other artificial filaments	10	A
54082410	Printed woven fabrics, ≥85% of viscose rayon filament	10	A
54082420	Printed woven fabrics, ≥85% of cellulose acetate filament	10	A
54082490	Printed woven fabrics, ≥85% artificial filaments	10	A
54083100	Unbleached or bleached woven fabrics of artificial filament yarn, nes	10	A
54083200	Dyed woven fabrics of artificial filament yarn, nes	10	A
54083300	Coloured woven fabrics of artificial filament yarn, nes	10	A
54083400	Printed woven fabrics of artificial filament yarn, nes	10	A
55011000	Synthetic filament tow of nylon or other polyamides	5	A
55012000	Synthetic filament tow of polyesters	5	A
55013000	Synthetic filament tow, acrylic or modacrylic	5	A
55014000	Synthetic filament tow of polypropylene	5	A
55019000	Synthetic filament tow, nes	5	A
55020010	Cellulose diacetate filament tow	3	A
55020090	Other artificial filament tow	5	A
55031110	Synthetic staple fibres of polyisophthaloil metaphenylene diamine, not carded, combed or otherwise processed for spinning	5	A
55031120	Synthetic staple fibres of polyisophthaloil paraphenylene diamine, not carded, combed or otherwise processed for spinning	5	A
55031190	Synthetic staple fibres of other aramids, not carded, combed or otherwise processed for spinning	5	A
55031900	Synthetic staple fibres of nylon or other polyamides ( other than those of aramids), not carded, combed or otherwise processed for spinning	5	A
55032000	Synthetic staple fibres, of polyesters, not carded, etc	5	A
55033000	Acrylic or modacrylic synthetic staple fibres, not carded, etc	5	A
55034000	Synthetic staple fibres, of polypropylene, not carded, etc	5	A

HS2014	Description	Base Rate	Staging Category
55039010	Synthetic staple fibres of polyphenylene sulfide, not carded, etc	5	A
55039090	Synthetic staple fibres, nes, not carded, etc	5	A
55041010	Artificial staple fibres, of the viscose rayon of bamboo, not carded, etc	5	A
55041021	Artificial staple fibres, of the viscose rayon of wood, not carded, flame retardant	5	A
55041029	Artificial staple fibres, of the viscose rayon of wood, not carded, etc	5	A
55041090	Artificial staple fibres, of other viscose rayon, not carded, etc	5	A
55049000	Artificial staple fibres, (excl. viscose), not carded, etc	5	A
55051000	Waste of synthetic fibre, (incl. noils, yarn waste & garnetted stock)	5	A
55052000	Waste of artificial fibre, (incl. noils, yarn waste & garnetted stock)	5	A
55061011	Synthetic staple fibres, of polyisophthaloyl metaphenylene diamine, carded, etc	5	A
55061012	Synthetic staple fibres, of polyisophthaloyl paraphenylene diamine, carded, etc	5	A
55061019	Synthetic staple fibres, of other aramids, carded, etc	5	A
55061090	Synthetic staple fibres, of nylon or other polyamides, carded, etc	5	A
55062000	Synthetic staple fibres, of polyesters, carded, etc	5	A
55063000	Acrylic or modacrylic synthetic staple fibres, carded, etc	5	A
55069010	Synthetic staple fibres of polyphenylene sulfide, carded, etc	5	A
55069090	Synthetic staple fibres, nes, carded, etc	5	A
55070000	Artificial staple fibres, carded, combed or processed for spinning	5	A
55081000	Sewing thread of synthetic staple fibres	5	A
55082000	Sewing thread of artificial staple fibres	5	A
55091100	Single yarn, with $\geq 85\%$ staple fibres of nylon or other polyamides, nprs	5	A
55091200	Multiple or cabled yarn, $\geq 85\%$ staple fibres of nylon, etc, nprs	5	A
55092100	Single yarn, with $\geq 85\%$ polyester staple fibres, nprs	5	A
55092200	Multiple or cabled yarn, with $\geq 85\%$ polyester staple fibres, nprs	5	A
55093100	Single yarn, with $\geq 85\%$ acrylic or modacrylic staple fibres, nprs	5	A
55093200	Multiple or cabled yarn, $\geq 85\%$ acrylic/modacrylic staple fibres, nprs	5	A
55094100	Single yarn, with $\geq 85\%$ synthetic staple fibres, nes, nprs	5	A
55094200	Multiple or cabled yarn, with $\geq 85\%$ synthetic staple fibres, nes, nprs	5	A
55095100	Yarn, $< 85\%$ polyester staple fibres, with artificial staple fibres, nprs	5	A
55095200	Yarn, $< 85\%$ polyester staple fibres, with wool/fine animal hair, nprs	5	A

HS2014	Description	Base Rate	Staging Category
55095300	Yarn, <85% polyester staple fibres, mixed with cotton, nprs	5	A
55095900	Yarn, <85% polyester staple fibres, nes, nprs	5	A
55096100	Yarn, <85% acrylic or modacrylic staple fibres, with wool..., nprs	5	A
55096200	Yarn, <85% acrylic or modacrylic staple fibres, with cotton, nprs	5	A
55096900	Yarn, <85% acrylic or modacrylic staple fibres, nes, nprs	5	A
55099100	Yarn, <85% synthetic staple fibres, nes, mixed with wool..., nprs	5	A
55099200	Yarn, <85% synthetic staple fibres, nes, mixed with cotton, nprs	5	A
55099900	Yarn, <85% synthetic staple fibres, nes, nprs	5	A
55101100	Single yarn, with≥85% artificial staple fibres, nprs	5	A
55101200	Multiple or cabled yarn, with≥85% artificial staple fibres, nprs	5	A
55102000	Yarn, with<85% artificial staple fibres, mixed with wool..., nprs	5	A
55103000	Yarn, with<85% artificial staple fibres, mixed with cotton, nprs	5	A
55109000	Yarn, with<85% artificial staple fibres, nes, nprs	5	A
55111000	Yarn, with≥85% synthetic staple fibres, put up for retail sale	5	A
55112000	Yarn, <85% synthetic staple fibres, put up for retail sale	5	A
55113000	Yarn of artificial staple fibres, put up for retail sale	5	A
55121100	Unbleached or bleached woven fabrics, ≥85% polyester staple fibres	15	A
55121900	Printed, dyed or coloured woven fabrics, ≥85% polyester staple fibres	10	A
55122100	Unbleached or bleached woven fabrics, ≥85% acrylic... staple fibres	13	A
55122900	Printed, dyed or coloured woven fabrics, ≥85% acrylic.. staple fibres	10	A
55129100	Unbleached or bleached woven fabrics, ≥85% synthetic staple fib, nes	18	A
55129900	Printed, dyed, coloured woven fabrics, ≥85% synthetic fibres, nes	10	A
55131110	Unblchd plain weave fabric, <85% polyster staple fib+cottn, ≤170g/m2	16	A
55131120	Bleachd plain weave fabric, <85% polyster stple fib+cotton, ≤170g/m2	15	A
55131210	Unblchd 3, 4-thread twill, <85% polyster staple fib+cottn, ≤170g/m2	16	A
55131220	Bleachd 3, 4-thread twill, <85% polyester staple fib+cottn, ≤170g/m2	18	A
55131310	Unblchd woven fabric nes, <85% polyester staple fib+cotton, ≤170g/m2	16	A
55131320	Bleachd woven fabric nes, <85% polyester staple fib+cotton, ≤170g/m2	18	A
55131900	Woven fabrics, <85% synthetic staple fibres + cotton, nes, ≤170g/m2	18	A



HS2014	Description	Base Rate	Staging Category
55132100	Dyed plain weave fabrics, <85% polyester fibres + cotton, ≤170g/m2	10	A
55132310	Dyed cross twill woven fabrics, <85% polyester fibres + cotton, ≤170g/m2	10	A
55132390	Other dyed fabrics, <85% polyester fibres + cotton, ≤170g/m2	10	A
55132900	Dyed woven fabrics, <85% synthetic fibres + cotton, nes, ≤170g/m2	10	A
55133100	Coloured plain weave fabrics of polyester staple fibres, <85% polyester fibres+cotton, ≤170g/m2	10	A
55133910	Coloured cross twill woven fabrics, <85% polyester fibres+cotton, ≤170g/m2	10	A
55133920	Other coloured woven fabrics of polyester staple fibres, <85% polyester fibres+cotton, ≤170g/m2	10	A
55133990	Other coloured woven fabrics, <85% polyester fibres+cotton, ≤170g/m2	10	A
55134100	Printed plain weave fabrics, <85% polyester fibres + cotton, ≤170g/m2	10	A
55134910	Printed cross twill woven fabrics, <85% polyester fibres + cotton, ≤170g/m2	10	A
55134920	Other printed woven fabrics of polyester staple fibres, <85% polyester fibres+cotton, ≤170g/m2	10	A
55134990	Other printed woven fabrics, <85% synthetic fibres + cotton, nes, ≤170g/m2	10	A
55141110	Unblechd plain weave fabric, <85% polyster staple fib+cottn, >170g/m2	16	A
55141120	Bleachd plain weave fabric, <85% polyster staple fib+cottn, >170g/m2	18	A
55141210	Unblechd 3, 4-thread twill, <85% polyester staple fib+cotton, >170g/m2	16	A
55141220	Bleachd 3, 4-thread twill, <85% polyester staple fib+cotton, >170g/m2	18	A
55141911	Other unbleached woven fabrics of polyester staple fibres, <85% polyester staple fib+cotton, >170g/m2	16	A
55141912	Other bleached woven fabrics of polyester staple fibres, <85% polyester staple fib+cotton, >170g/m2	18	A
55141990	Woven fabrics of synthetic staple fibres, unbleached or bleached, <85% polyester staple fib+cotton, >170g/m2	16	A
55142100	Dyed plain weave fabrics, <85% polyester fibres + cotton, >170g/m2	10	A
55142200	Dyed 3 or 4-thread twill, <85% polyester fibres + cotton, >170g/m2	10	A
55142300	Dyed woven fabrics, nes, <85% polyester fibres + cotton, >170g/m2	10	A
55142900	Dyed woven fabrics, <85% synthetic fibres + cotton, nes, >170g/m2	10	A
55143010	Coloured plain weave fabrics, <85% polyester fibres + cotton, >170g/m2	10	A
55143020	Coloured 3 or 4-thread twill, <85% polyester fibres + cotton, >170g/m2	10	A
55143030	Coloured woven fabrics, nes, <85% polyester fibres + cotton, >170g/m2	10	A
55143090	Coloured woven fabrics, <85% synthetic fibres + cotton, nes, >170g/m2	10	A

HS2014	Description	Base Rate	Staging Category
55144100	Printed plain weave fabrics, <85% polyester fibres+cotton, >170g/m2	10	A
55144200	Printed 3 or 4-thread twill, <85% polyester fibres+cotton, >170g/m2	10	A
55144300	Printed woven fabrics, nes, <85% polyester fibres+cotton, >170g/m2	10	A
55144900	Printed woven fabrics, <85% synthetic fibres+cotton, nes, >170g/m2	10	A
55151100	Woven fabrics, <85% polyester staple fibres with viscose rayon fibres	10	A
55151200	Woven fabrics of polyester staple fibres mixed with man-made filaments	10	A
55151300	Woven fabrics of polyester staple fibres, mixed with wool...	10	A
55151900	Woven fabrics of polyester staple fibres, nes	10	A
55152100	Woven fabrics of acrylic or modacrylic fibres with man-made filaments	10	A
55152200	Woven fabrics of acrylic or modacrylic fibres mixed with wool...	12	A
55152900	Woven fabrics of acrylic or modacrylic staple fibres, nes	10	A
55159100	Woven fabrics of synthetic staple fibres nes, with man-made filaments	10	A
55159900	Woven fabrics of synthetic staple fibres, nes	10	A
55161100	Unbleached or bleached woven fabrics, ≥85% artificial staple fibres	12	A
55161200	Dyed woven fabrics, ≥85% artificial staple fibres	10	A
55161300	Coloured woven fabrics, ≥85% artificial staple fibres	10	A
55161400	Printed woven fabrics, ≥85% artificial staple fibres	10	A
55162100	Unbl or bl woven fabrics, <85% artificial fibres, with man-made filaments	12	A
55162200	Dyed woven fabrics, <85% artificial fibres, with man-made filaments	10	A
55162300	Coloured woven fabrics, <85% artificial fibres, with man-made filaments	10	A
55162400	Printed woven fabrics, <85% artificial fibres, with man-made filaments	10	A
55163100	unbl or bl woven fabrics, <85% artificial fibres, with wool...	12	A
55163200	Dyed woven fabrics, <85% artificial fibres, with wool...	10	A
55163300	Coloured woven fabrics, <85% artificial staple fibres, with wool...	10	A
55163400	Printed woven fabrics, <85% artificial staple fibres, with wool...	10	A
55164100	Unbl or bl woven fabrics, <85% artificial staple fibres, mixed with cotton	12	A
55164200	Dyed woven fabrics, <85% artificial staple fibres, mixed with cotton	12	A
55164300	Coloured woven fabrics, <85% artificial staple fibres mixed with cotton	10	A
55164400	Printed woven fabrics, <85% artificial staple fibres mixed with cotton	10	A

HS2014	Description	Base Rate	Staging Category
55169100	Unbl or bl woven fabrics, artificial staple fibres, nes	12	A
55169200	Dyed woven fabrics, artificial staple fibres, nes	10	A
55169300	Coloured woven fabrics, artificial staple fibres, nes	10	A
55169400	Printed woven fabrics, artificial staple fibres, nes	10	A
56012100	Cotton wadding & articles thereof	10	A
56012210	Cigarette filter tipsof man-made fibres	12	E
56012290	Other wadding of man-made fibres & articles thereof, nes	12	A
56012900	Wadding & articles of wadding, nes	10	A
56013000	Textile flock & dust & mill neps	10	A
56021000	Needleloom felt & stitch-bonded fibre fabrics	10	A
56022100	Felt of wool or fine animal hair (excl. impregnated, coated, etc)	10	A
56022900	Felt of textile materials (excl. impregnated, coated, etc)	10	A
56029000	Felt, nes	10	A
56031110	Nonwovens of man-made filament, ≤25g/m2, coated, etc.	10	A
56031190	Nonwovens of man-made filament, ≤25g/m2, not coated, etc.	10	A
56031210	Nonwovens of man-made filament, >25g/m2 but≤70g/m2, coated, etc.	10	A
56031290	Nonwovens of man-made filament, >25g/m2 but≤70g/m2, not coated, etc.	10	A
56031310	Nonwovens of man-made filament, >70g/m2 but≤150g/m2, coated, etc.	10	A
56031390	Nonwovens of man-made filament, >70g/m2 but≤150g/m2, not coated, etc.	10	A
56031410	Nonwovens of man-made filament, >150g/m2, coated, etc.	10	A
56031490	Nonwovens of man-made filament, >150g/m2, not coated, etc.	10	A
56039110	Nonwovens of other materials, ≤25g/m2, coated, etc.	10	A
56039190	Nonwovens of other materials, ≤25g/m2, not coated, etc.	10	A
56039210	Nonwovens of other materials, >25g/m2 but≤70g/m2, coated, etc.	10	A
56039290	Nonwovens of other materials, >25g/m2 but≤70g/m2, not coated, etc.	10	A
56039310	Nonwovens of other materials, >70g/m2 but≤150g/m2, coated, etc.	10	A
56039390	Nonwovens of other materials, >70g/m2 but≤150g/m2, not coated, etc.	10	A
56039410	Nonwovens of other materials, >150g/m2, coated, etc.	10	A
56039490	Nonwovens of other materials, >150g/m2, not coated, etc.	10	A
56041000	Rubber thread & cord, textile covered	5	A
56049000	Textile yarn & strip, etc, impregnated or coated	5	A
56050000	Metallized yarn, being textile yarn, or strip, etc, in thread	5	A
56060000	Gimiped yarn & strip; chenille yarn; loop wale-yarn	5	A

HS2014	Description	Base Rate	Staging Category
56072100	Binder or baler twine of sisal, etc, of the genus Agave	5	A
56072900	Twine, cordage, ropes & cables, of sisal, etc, of genus Agave, nes	5	A
56074100	Binder or baler twine of polyethylene or polypropylene	5	A
56074900	Twine, cordage, ropes & cables, of polyethylene or polypropylene	5	A
56075000	Twine, cordage, ropes & cables, of synthetic fibres, nes	5	A
56079010	Twine, cordage, ropes & cables, of abaca or other hard (leaf) fibres	5	A
56079090	Twine, cordage, ropes & cables, nes	5	A
56081100	Made up fishing nets of man-made textile materials	10	A
56081900	Knotted netting of man-made textile materials (excl. fishing nets)	12	A
56089000	Knotted netting of twine, cordage or rope of textile materials, nes	10	A
56090000	Articles of yarn, strip, etc, twine, cordage, rope or cables, nes	10	A
57011000	Carpets & other textile floor coverings, of wool..., knotted	14	A
57019010	Floor coverings of man-made textile fibres, knotted	16	A
57019020	Floor coverings of silk	14	A
57019090	Floor coverings of other textile fibres, nes, knotted	14	A
57021000	Kelem, Schumacks, Karamanie & other similar hand-woven rugs	14	A
57022000	Floor coverings of coconut fibres (coir)	14	A
57023100	Pile floor coverings of wool..., woven, not made up	10	A
57023200	Pile floor coverings of man-made textiles, woven, not made up	16	A
57023900	Pile floor coverings of other textiles, woven, not made up, nes	14	A
57024100	Pile floor coverings of wool..., woven, made up	10	A
57024200	Pile floor coverings of man-made textiles, woven, made up	10	A
57024900	Pile floor coverings of other textiles, woven, made up, nes	14	A
57025010	Carpets and other textile floor coverings, not of pile construction, of wool or fine animal hair, not made up	14	A
57025020	Carpets and other textile floor coverings, not of pile construction, of man-made textile materials, not made up	16	A
57025090	Carpets and other textile floor coverings, not of pile construction, of other textile materials, not made up	14	A
57029100	Non-pile floor coverings of wool..., woven, made up	14	A
57029200	Non-pile floor coverings of man-made textiles, woven, made up	16	A
57029900	Non-pile floor coverings of textile materials, woven, made up, nes	14	A
57031000	Tufted floor coverings of wool or of fine animal hair	14	A
57032000	Tufted floor coverings of nylon or other polyamides	10	A
57033000	Tufted floor coverings of man-made textile materials, nes	10	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
57039000	Tufted floor coverings of other textiles, nes	14	A
57041000	Carpet tiles≤0.3m2, of felt, not tufted or flocked	14	A
57049000	Floor coverings of felt, nes, not tufted or flocked	10	A
57050010	Other floor coverings of wool or fine animal hair, nes	14	A
57050020	Other floor coverings of man-made textile fibres, nes	10	A
57050090	Other textile floor coverings, nes	14	A
58011000	Woven pile fabrics & chenille fabrics of wool or fine animal hair	10	A
58012100	Uncut weft pile fabrics of cotton	12	A
58012200	Cut corduroy of cotton	10	A
58012300	Weft pile fabrics of cotton, nes	10	A
58012600	Chenille fabrics, of cotton	10	A
58012710	Warp pile fabrics, epingle (uncut), of cotton	10	A
58012720	Warp pile fabrics, cut, of cotton	10	A
58013100	Uncut weft pile fabrics of man-made fibres, nes	10	A
58013200	Cut corduroy of man-made fibres, nes	10	A
58013300	Weft pile fabrics of man-made fibres, nes	10	A
58013600	Chenille fabrics of man-made fibres, nes	10	A
58013710	Warp pile fabrics, epingle (uncut), of man-made fibres	10	A
58013720	Warp pile fabrics, cut, of man-made fibres, nes	10	A
58019010	Woven pile & chenille fabrics of silk or silk waste	10	A
58019090	Woven pile & chenille fabrics of other textile materials, nes	10	A
58021100	Unbleached terry towelling & similar woven terry fabrics, of cotton	12	A
58021900	Woven terry fabrics of cotton, nes	10	A
58022010	Woven terry fabrics of silk or silk waste	12	A
58022020	Woven terry fabrics of wool or fine animal hair	12	A
58022030	Woven terry fabrics of man-made fibres	14	A
58022090	Woven terry fabrics of other textile materials, nes	12	A
58023010	Tufted textile fabrics of silk or silk waste	10	A
58023020	Tufted textile fabrics of wool or fine animal hair	10	A
58023030	Tufted textile fabrics of cotton or flax, etc.	10	A
58023040	Tufted textile fabrics of man-made fibres	10	A
58023090	Tufted textile fabrics of other textile materials	10	A
58030010	Gauze of cotton	10	A
58030020	Gauze of silk or silk waste	10	A
58030030	Gauze of man-made fibres	10	A
58030090	Gauze of other textile materials	10	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
58041010	Tulles & other net fabrics of silk or silk waste	10	A
58041020	Tulles & other net fabrics of cotton	10	A
58041030	Tulles & other net fabrics of man-made fibres	12	A
58041090	Tulles & other net fabrics of other textile materials, nes	10	A
58042100	Lace of man-made fibres in piece/strips/motifs, machine made	10	A
58042910	Lace of silk or silk waste in piece/strips/motifs, machine made	10	A
58042920	Lace of cotton in piece/strips/motifs, machine made	10	A
58042990	Lace of other textiles in piece/strips/motifs, machine made, nes	10	A
58043000	Hand-made lace in pieces, in strips or in motifs	10	A
58050010	Needle-worked tapestries	12	A
58050090	Hand-woven tapestries of the type Gobelins, Flandres, etc	12	A
58061010	Narrow woven pile/chenille fabrics of cotton or bast fibres	10	A
58061090	Narrow woven pile/chenille fabrics of other textl materials, nes	10	A
58062000	Narrow woven fabrics, with $\geq 5\%$ elastomeric yarn or rubber thread	10	A
58063100	Narrow woven fabrics of cotton, nes	10	A
58063200	Narrow woven fabrics of man-made fibres, nes	10	A
58063910	Narrow woven fabrics of silk or silk waste, nes	10	A
58063920	Narrow woven fabrics of wool or fine animal hair, nes	10	A
58063990	Narrow woven fabrics of other textile materials, nes	10	A
58064010	Fabrics of warp without weft by adhesive, of cottn or bast fibres	10	A
58064090	Fabrics of warp without weft by adhesive, of othr textl materials	10	A
58071000	Labels, badges... of textiles, woven, in piece..., not embriodered	10	A
58079000	Labels, badges... of textiles, unwoven, in piece..., not embriodered	10	A
58081000	Braids, in the piece	10	A
58089000	Ornamental trimmings in the piece; tassels, pompons, etc, nes	10	A
58090010	Woven fabrics of metal thread/metallized yarn with cotton, nes	10	A
58090020	Wovn fabrics of metal thread/metllizd yarn with man-made fibres, nes	10	A
58090090	Woven fabrics of metal thread/metallized yarn, nes	10	A
58101000	Embroidery without visible ground	10	A
58109100	Cotton embroidery, in the piece, in strips or in motifs	10	A
58109200	Embroidery of man-made fibres, in the piece, in strips or in motifs	10	A
58109900	Embroidery of other textiles, in the piece, in strips or in motifs	10	A

HS2014	Description	Base Rate	Staging Category
58110010	Quilted products of silk or silk waste, in the piece	10	A
58110020	Quilted products of woll or fine animal hair, in the piece	10	A
58110030	Quilted products of cotton, in the piece	10	A
58110040	Quilted products of man-made fibres, in the piece	12	A
58110090	Quilted products of other textile materials nes, in the piece	10	A
59011010	Fabrics of cotton or bast fibres, coated with gum for books	10	A
59011020	Fabrics of man-made fibres, coated with gum for books	10	A
59011090	Fabrics of other textile materials, coated with gum for books	10	A
59019010	Prepared painting canvas	10	A
59019091	Tracing cloth; buckram, etc, of cotton or bast fibres	10	A
59019092	Tracing cloth; buckram, etc, of man-made fibres	10	A
59019099	Tracing cloth; buckram, etc, of other textile materials	10	A
59021010	Tyre cord fabric of high tenacity yarn of nylon-6	10	A
59021020	Tyre cord fabric of high tenacity yarn of nylon-6, 6	10	A
59021090	Tyre cord fabric of high tenacity yarn of other nylon or polyamides, nes	10	A
59022000	Tyre cord fabric of high tenacity yarn of polyesters	10	A
59029000	Tyre cord fabric of high tenacity yarn of viscose rayon	10	A
59031010	Textile insulating cloth or tape treated with polyvinyl chloride	10	A
59031020	Textile imitation leather treated with polyvinyl chloride	10	A
59031090	Other textile fabrics treated with polyvinyl chloride	10	A
59032010	Textile insulating cloth or tape treated with polyurethane	10	A
59032020	Textile imitation leather treated with polyurethane	10	A
59032090	Other textile fabrics treated with polyurethane	10	A
59039010	Textile insulating cloth or tape treated with other plastics, nes	10	A
59039020	Textile imitation leater treated with other plastics, nes	10	A
59039090	Other textile fabrics treated with other plastics, nes	10	A
59041000	Linoleum	14	A
59049000	Floor coverings with coating... on a textile backing, nes	14	A
59050000	Textile wall coverings	10	A
59061010	Rubberized textile adhesive insulating tape of a width $\leq$ 20cm	10	A
59061090	Other rubberized textile adhesive tape of a width $\leq$ 20cm	10	A
59069100	Rubberized textile fabrics, knitted or crocheted	10	A
59069910	Rubberized textile insulating cloth or tape, not knitted/crocheted	10	A
59069990	Other rubberized textile fabrics, not knitted or crocheted, nes	10	A

HS2014	Description	Base Rate	Staging Category
59070010	Textile insulating cloth or tape otherwise impregnated, coated...	10	A
59070020	Painted canvas otherwise impregnated, coated...	10	A
59070090	Textile fabrics, nes, otherwise impregnated, coated...	10	A
59080000	Textile wicks for lamps...; incandescent gas mantles, etc	10	A
59090000	Textile... tubing, with or without lining, etc, of other materials	8	A
59100000	Transmission or conveyor belts or belting, of textile material	8	A
59111010	Narrow fabrics of velvet impregntd with rubber f coverg weaving beams	8	A
59111090	Textile fabrics coatd..with rubbr/leathr/oth material f technical use	8	A
59112000	Bolting cloth	8	A
59113100	Textile fabrics & felts, for paper-making machines, <650g/m2	8	A
59113200	Textile fabrics & felts, for paper-making machines, ≥650g/m2	8	A
59114000	Straining cloth of a kind used in oil presses, etc	8	A
59119000	Textile articles for technical uses, nes, specified in Note 7	8	A
60011000	Long pile fabrics, knitted or crocheted	10	A
60012100	Looped pile fabrics of cotton, knitted or crocheted	10	A
60012200	Looped pile fabrics of man-made fibres, knitted or crocheted	10	A
60012900	Looped pile fabrics of textile materials, knitted or crocheted	12	A
60019100	Pile fabrics of cotton, nes, knitted or crocheted	10	A
60019200	Pile fabrics of man-made fibres, nes, knitted or crocheted	10	A
60019900	Pile fabrics of textile materials, nes, knitted or crocheted	12	A
60024010	Knitted/crochetd fabrics of cotton, wid≤30cm, ≥5%, elastomeric yarn	10	A
60024020	Knitted/crochetd fabrics of silk, wid≤30cm, ≥5%, elastomeric yarn	10	A
60024030	Knitted/crochetd fabrics of synthetic fibres, wid≤30cm, elastomeric yarn≥5%	10	A
60024040	Knitted/crochetd fabrics of artificial fibres, wid≤30cm, elastomeric yarn≥5%	10	A
60024090	Other knitted/crocheted fabrics, width≤30cm, ≥5%, elastomeric yarn	10	A
60029010	Knitted/crochetd fabrics of cotton, wid≤30cm, ≥5%, elastomeric rubber thread	10	A
60029020	Knitted/crochetd fabrics of silk, wid≤30cm, ≥5%, elastomeric rubber thread	10	A
60029030	Knitted/crochetd fabrics of synthetic fibres, wid≤30cm, ≥5%, elastomeric rubber thread	10	A
60029040	Knitted/crochetd fabrics of artificial fibres, wid≤30cm, ≥5%, elastomeric rubber thread	10	A
60029090	Knitted/crochetd fabrics of silk, wid≤30cm, ≥5%, elastomeric rubber thread	10	A



HS2014	Description	Base Rate	Staging Category
60031000	Knitted/crocheted fabrics of wool or fine animal hair, wid≤30cm, <5%	10	A
60032000	Knitted/crocheted fabrics of cotton, wid≤30cm, <5%	10	A
60033000	Knitted/crocheted fabrics of synthetic fibres, wid≤30cm, <5%	10	A
60034000	Knitted/crocheted fabrics of artificial fibres, wid≤30cm, <5%	10	A
60039000	Knitted/crocheted fabrics of fabrics, nes, wid≤30cm, <5%	10	A
60041010	Knitted/crocheted fabrics of cotton, wid>30cm, elastomeric yarn≥5%	10	A
60041020	Knitted/crocheted fabrics of silk, wid>30cm, elastomeric yarn≥5%	10	A
60041030	Knitted/crocheted fabrics of synthetic fibres, wid>30cm, elastomeric yarn≥5%	10	A
60041040	Knitted/crocheted fabrics of artificial fibres, wid>30cm, elastomeric yarn≥5%	10	A
60041090	Knitted/crocheted fabrics, wid>30cm, elastomeric yarn≥5%	10	A
60049010	Knitted/crocheted fabrics of cotton, wid>30cm, ≥5%, elastomeric rubber thread	10	A
60049020	Knitted/crocheted fabrics of silk, wid>30cm, ≥5%, elastomeric rubber thread	10	A
60049030	Knitted/crocheted fabrics of synthetic fibres, wid>30cm, ≥5%, elastomeric rubber thread	10	A
60049040	Knitted/crocheted fabrics of artificial fibres, wid>30cm, ≥5%, elastomeric rubber thread	10	A
60049090	Knitted/crocheted fabrics, wid>30cm, ≥5%, elastomeric rubber thread	10	A
60052100	Other warp knit fabrics of unbleached or bleached cotton	10	A
60052200	Other warp knit fabrics of dyed cotton	10	A
60052300	Other warp knit fabrics of cotton of yarns of different colours	10	A
60052400	Other warp knit fabrics of printed cotton	10	A
60053100	Other warp knit fabrics of unbleached or bleached synthetic fibres	10	A
60053200	Other warp knit fabrics of dyed synthetic fibres	10	A
60053300	Other warp knit fabrics of synthetic fibres of yarns of different colours	10	A
60053400	Other warp knit fabrics of printed synthetic fibres	10	A
60054100	Other warp knit fabrics of unbleached or bleached artificial fibres	10	A
60054200	Other warp knit fabrics of dyed artificial fibres	10	A
60054300	Other warp knit fabrics of artificial fibres of yarns of different colours	10	A
60054400	Other warp knit fabrics of printed artificial fibres	10	A
60059010	Other warp knit fabrics of wool or fine animal hair	12	A
60059090	Other warp knit fabrics, other than those of cotton, synthetic fibres, artificial fibres and wool	12	A
60061000	Other knitted/crocheted fabrics of wool or fine animal hair, nes	12	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
60062100	Other knitted/crocheted fabrics of unbleached or bleached cotton, nes	10	A
60062200	Other knitted/crocheted fabrics of dyed cotton, nes	10	A
60062300	Other knitted/crocheted fabrics of cotton of yarns of different colours	10	A
60062400	Other knitted/crocheted fabrics of printed cotton, nes	10	A
60063100	Other knitted/crocheted fabrics of unbleached/bleached synthetic fibres	10	A
60063200	Other knitted/crocheted fabrics of dyed synthetic fibres, nes	10	A
60063300	Other knitted/crocheted fabrics of synthetic fibres of different colors	10	A
60063400	Other knitted/crocheted fabrics of printed synthetic fibres, nes	10	A
60064100	Other knitted/crocheted fabrics of unbleached/bleached artificial fibres	10	A
60064200	Other knitted/crocheted fabrics of dyed artificial fibres, nes	10	A
60064300	Other knitted/crocheted fabrics of artificial fibres of different colors	10	A
60064400	Other knitted or crocheted fabrics of printed artificial fibres	10	A
60069000	Other knitted or crocheted fabrics, nes	12	A
61012000	Men's or boys' overcoats, etc, of cotton, knitted or crocheted	17.5	A
61013000	Men's or boys' overcoats, etc, of man-made fibres, knitted or crocheted	17.5	A
61019010	Men's or boys' overcoats, etc, of wool or fine animal hair, knitted or crocheted	25	A
61019090	Men's or boys' overcoats, etc, of other textiles, knitted or crocheted	17.5	A
61021000	Woman's or girls' overcoats, etc, of wool..., knitted or crocheted	25	A
61022000	Woman's or girls' overcoats, etc, of cotton, knitted or crocheted	17.5	A
61023000	Woman's or girls' overcoats, etc, of man-made fibres, knitted/crocheted	17.5	A
61029000	Woman's or girls' overcoats, etc, of other textiles, knitted/crocheted	20	A
61031010	Men's or boys' suits of wool or fine animals hair, knitted or crocheted	25	A
61031020	Men's or boys' suits of synthetic fibres, knitted or crocheted	25	A
61031090	Men's or boys' suits of other textiles, knitted or crocheted	17.5	A
61032200	Men's or boys' ensembles of cotton, knitted or crocheted	20	A
61032300	Men's or boys' ensembles of synthetic fibres, knitted or crocheted	25	A
61032910	Men's or boys' ensembles of wool or fine animal hair, knitted or crocheted	25	A
61032990	Men's or boys' ensembles of other textiles, knitted or crocheted	25	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
61033100	Men's or boys' jackets & blazers of wool..., knitted or crocheted	16	A
61033200	Men's or boys' jackets & blazers of cotton, knitted or crocheted	16	A
61033300	Men's or boys' jackets... of synthetic fibres, knitted or crocheted	19	A
61033900	Men's or boys' jackets... of other textiles, nes, knitted/crocheted	16	A
61034100	Men's or boys' trousers, etc, of wool..., knitted or crocheted	16	A
61034200	Men's or boys' trousers, etc, of cotton, knitted or crocheted	16	A
61034300	Men's or boys' trousers, etc, of synthetic fibres, knitted/crocheted	17.5	A
61034900	Men's or boys' trousers, etc, of other textiles, knitted/crocheted	16	A
61041300	Women's or girls' suits of synthetic fibres, knitted or crocheted	25	A
61041910	Women's or girls' suits of wool or fine animal hair, knitted or crocheted	17.5	A
61041920	Women's or girls' suits of cotton, knitted or crocheted	17.5	A
61041990	Women's or girls' suits of other textiles, nes, knitted/crocheted	17.5	A
61042200	Women's or girls' ensembles, of cotton, knitted or crocheted	17.5	A
61042300	Women's or girls' ensembles, of synthetic fibres, knitted/crocheted	25	A
61042910	Women's or girls' suits of cotton, knitted or crocheted	17.5	A
61042990	Women's or girls' ensembles, of other textiles, knitted/crocheted	15	A
61043100	Women's or girls' jackets, of wool..., knitted or crocheted	16	A
61043200	Women's or girls' jackets, of cotton, knitted or crocheted	16	A
61043300	Women's or girls' jackets, of synthetic fibres, knitted/crocheted	19	A
61043900	Woman's or girls' jackets, of other textiles, knitted or crocheted	16	A
61044100	Dresses of wool or fine animal hair, knitted or crocheted	16	A
61044200	Dresses of cotton, knitted or crocheted	16	A
61044300	Dresses of synthetic fibres, knitted or crocheted	17.5	A
61044400	Dresses of artificial fibres, knitted or crocheted	16	A
61044900	Dresses of other textile material, nes, knitted or crocheted	16	A
61045100	Skirts & divided skirts of wool or fine hair, knitted or crocheted	14	A
61045200	Skirts & divided skirts of cotton, knitted or crocheted	14	A
61045300	Skirts & divided skirts of synthetic fibres, knitted or crocheted	16	A
61045900	Skirts & divided skirts of other textiles, nes, knitted or crocheted	14	A
61046100	Women's or girls' trousers, etc, of wool..., knitted or crocheted	16	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
61046200	Women's or girls' trousers, etc, of cotton, knitted or crocheted	16	A
61046300	Women's or girls' trousers, etc, of synthetic, knitted or crocheted	17.5	A
61046900	Women's or girls' trousers, etc, of other textile, knitted/crocheted	16	A
61051000	Men's or boys' shirts of cotton, knitted or crocheted	16	A
61052000	Men's or boys' shirts of man-made fibres, knitted or crocheted	17.5	A
61059000	Men's or boys' shirts of other textiles, nes, knitted or crocheted	16	A
61061000	Women's or girls' blouses, etc, of cotton, knitted or crocheted	16	A
61062000	Women's or girls' blouses, etc, of man-made fibres, knitted/crochetd	17.5	A
61069000	Women's or girls' blouses, etc, of other textiles, knitted/crocheted	16	A
61071100	Men's or boys' underpants & briefs of cotton, knitted or crocheted	14	A
61071200	Men's or boys' underpants, etc, of man-made fibres, knitted/crochetd	16	A
61071910	Men's or boys' underpants, etc, of silk or silk waste, knitted/crochetd	14	A
61071990	Men's or boys' underpants, etc, of other textiles, knitted/crocheted	14	A
61072100	Men's or boys' pyjamas of cotton, knitted or crocheted	14	A
61072200	Men's or boys' pyjamas of man-made fibres, knitted or crocheted	16	A
61072910	Men's or boys' pyjamas of silk or silk waste, knitted or crocheted	14	A
61072990	Men's or boys' pyjamas of other textiles, nes, knitted or crocheted	14	A
61079100	Men's or boys' dressing gowns, etc, of cotton, knitted or crocheted	14	A
61079910	Men's or boys' dressing gowns, etc, of man-made fibres, knitted or crocheted	16	A
61079990	Men's or boys' dressing gowns, etc, of other textiles, nes, knitted or crocheted	14	A
61081100	Women's/girls' slips, etc, of man-made fibres, knitted or crocheted	16	A
61081910	Women's/girls' slips, etc, of cotton, knitted or crocheted	14	A
61081920	Women's/girls' slips, etc, of silk or silk waste, knitted or crocheted	14	A
61081990	Women's/girls' slips, etc, of other textl materials, knittd/crochetd	14	A
61082100	Women's or girls' briefs & panties of cotton, knitted or crocheted	14	A
61082200	Women's or girls' briefs, etc, of man-made fibres, knitted/crocheted	16	A
61082910	Women's or girls' briefs, etc, of silk or silk waste, knitted/crocheted	14	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
61082990	Women's or girls' briefs, etc, of other textiles, knitted/crocheted	14	A
61083100	Women's or girls' nighties..., etc, of cotton, knitted or crocheted	14	A
61083200	Women's or girls' pyjamas, etc, of man-made fibres, knitted/crocheted	16	A
61083910	Women's or girls' pyjamas, etc, of silk or silk waste, knitted/crocheted	14	A
61083990	Women's or girls' nighties, etc, of other textiles, knitted/crocheted	14	A
61089100	Women's or girls' dressing gowns..., of cotton, knitted/crocheted	14	A
61089200	Women's or girls' dressing gowns of man-made fibre, knitted/crocheted	16	A
61089900	Women's or girls' dressing gowns of other textiles, knitted/crocheted	14	A
61091000	T-shirts, singlets & other vests, of cotton, knitted or crocheted	14	A
61099010	T-shirts, singlets, etc, of silk or silk waste, knitted/crocheted	14	A
61099090	T-shirts, singlets, etc, of other textiles, nes, knitted/crocheted	14	A
61101100	Jerseys, pullovers, etc, of wool, knitted or crocheted	14	A
61101200	Jerseys, pullovers, etc, of cashmere, knitted or crocheted	14	A
61101910	Jerseys, pullovers, etc, of other goats hair, knitted/crocheted	14	A
61101920	Jerseys, pullovers, etc, of rabbit or hare hair, knitted/crocheted	14	A
61101990	Jerseys, pullovers, etc, of other animal fine hair nes, knit/crocheted	14	A
61102000	Jerseys, pullovers, etc, of cotton, knitted or crocheted	14	A
61103000	Jerseys, pullovers, etc, of man-made fibres, knitted or crocheted	16	A
61109010	Jerseys, pullovers, etc, of silk or silk waste, knitted or crocheted	14	A
61109090	Jerseys, pullovers, etc, of other textiles, knitted or crocheted	14	A
61112000	Babies' garments, etc, of cotton, knitted or crocheted	14	A
61113000	Babies' garments, etc, of synthetic fibres, knitted or crocheted	16	A
61119010	Babies' garments, etc, of wool or fine animal hair, knitted or crocheted	14	A
61119090	Babies' garments, etc, of other textiles, knitted or crocheted	14	A
61121100	Track-suits of cotton, knitted or crocheted	16	A
61121200	Track-suits of synthetic fibres, knitted or crocheted	17.5	A
61121900	Track-suits of other textiles, knitted or crocheted	16	A
61122010	Ski-suits, of cotton, knitted or crocheted	16	A
61122090	Ski-suits, of other textile materials, knitted or crocheted	19	A
61123100	Men's or boys' swimwear of synthetic fibres, knitted or crocheted	17.5	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
61123900	Men's or boys' swimwear of other textiles, knitted or crocheted	16	A
61124100	Women's or girls' swimwear of synthetic fibres, knitted or crocheted	17.5	A
61124900	Women's or girls' swimwear of other textiles, knitted or crocheted	16	A
61130000	Garments of knitted or crocheted fabrics of 59.03, 59.06, 59.07	16	A
61142000	Garments of cotton, knitted or crocheted, nes	16	A
61143000	Garments of man-made fibres, knitted or crocheted, nes	17.5	A
61149010	Garments of wool or fine animal hair, knitted or crocheted, nes	16	A
61149090	Garments of other textiles, knitted or crocheted	16	A
61151000	Stockings, gradually press tighted	16	A
61152100	Panty hose and tights of synthetic fibres, measuring per single yarn less than 67 decitex	16	A
61152200	Panty hose and tights of synthetic fibres, measuring per single yarn 67 decitex or more	16	A
61152910	Panty hose and tights of cotton, knitted or crocheted	14	A
61152990	Panty hose and tights of other textile materials, knitted or crocheted	14	A
61153000	Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	14	A
61159400	Panty hose, tights, stockings, etc., of wool or fine animal hair, knitted or crocheted	14	A
61159500	Panty hose, tights, stockings, etc., of cotton, knitted or crocheted	14	A
61159600	Panty hose, tights, stockings, etc., of synthetic fibres, knitted or crocheted	16	A
61159900	Hosiery & footwear, of other textiles, knitted or crocheted, nes	14	A
61161000	Gloves, impregnated... with plastics or rubber, knitted or crocheted	14	A
61169100	Gloves, mittens & mitts, of wool..., knitted or crocheted	14	A
61169200	Gloves, mittens & mitts, of cotton, knitted or crocheted	14	A
61169300	Gloves, mittens & mitts, of synthetic fibres, knitted or crocheted	16	A
61169900	Gloves, mittens & mitts, of other textiles, knitted or crocheted	14	A
61171011	Shawls, scarves, mufflers, mantillas, veils, etc, of cashmere, knitted/crocheted	14	A
61171019	Shawls, scarves, mufflers, mantillas, veils, etc, of other fine animal hair, knitted/crocheted	14	A
61171020	Shawls, scarves, mufflers, mantillas, veils, etc, of wool, knitted/crocheted	14	A
61171090	Shawls, scarves, mufflers, mantillas, veils, etc, of other textile materials, knitted/crocheted	14	A
61178010	Ties, bow ties and cravats, knitted or crocheted	14	A
61178090	Other parts of garments or of clothing accessories, knitted or crocheted	14	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
61179000	Parts of garments or clothing accessories, knitted or crocheted	14	A
62011100	Men's or boys' overcoats, etc, of wool or fine animal hair	16	A
62011210	Men's or boys' overcoats, etc, of cotton, stuffed with down	16	A
62011290	Men's or boys' overcoats, etc, of cotton, nes	16	A
62011310	Men's or boys' overcoats, etc, of man-made fibres, down stuffed	17.5	A
62011390	Men's or boys' overcoats, etc, of man-made fibres, nes	17.5	A
62011900	Men's or boys' overcoats, etc, of other textiles, nes	16	A
62019100	Men's or boys' anoraks, wind-cheaters, etc, of wool/fine animal hair	16	A
62019210	Men's or boys' anoraks, wind-cheaters, etc, of cotton, down stuffed	16	A
62019290	Men's or boys' anoraks, wind-cheaters, etc, of cotton, nes	16	A
62019310	Men's/boys' anoraks, wind-cheaters..., of man-made fib, down stuffed	17.5	A
62019390	Men's or boys' anoraks, wind-cheaters, etc, of man-made fibres, nes	17.5	A
62019900	Men's or boys' anoraks, wind-cheaters, etc, of other textiles, nes	16	A
62021100	Woman's or girls' overcoats, etc, of wool or fine animal hair	16	A
62021210	Woman's or girls' overcoats, etc, of cotton, stuffed with down	16	A
62021290	Woman's or girls' overcoats, etc, of cotton, nes	16	A
62021310	Woman's or girls' overcoats, etc, of man-made fibres, down stuffed	19	A
62021390	Woman's or girls' overcoats, etc, of man-made fibres, nes	19	A
62021900	Woman's or girls' overcoats, etc, of other textiles, nes	16	A
62029100	Woman's or girls' anoraks, wind-cheaters, etc, of wool...	16	A
62029210	Woman's or girls' anoraks, wind-cheaters..., of cotton, down stuffd	16	A
62029290	Woman's or girls' anoraks, wind-cheaters..., of cotton, nes	16	A
62029310	Woman's/girls' anoraks, wind-cheaters..., of man-made fib, down stuffd	17.5	A
62029390	Woman's or girls' anoraks, wind-cheaters..., of man-made fibres, nes	17.5	A
62029900	Woman's or girls' anoraks, wind-cheaters, etc, of other textiles, nes	16	A
62031100	Men's or boys' suits of wool or fine animal hair	17.5	A
62031200	Men's or boys' suits of synthetic fibres	17.5	A
62031910	Men's or boys' suits of silk or silk waste	17.5	A
62031990	Men's or boys' suits of other textiles, nes	17.5	A
62032200	Men's or boys' ensembles of cotton	17.5	A
62032300	Men's or boys' ensembles of synthetic fibres	17.5	A
62032910	Men's or boys' ensembles of silk or silk waste	17.5	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
62032920	Men's or boys' ensembles of wool or fine animal hair	17.5	A
62032990	Men's or boys' ensembles of other textiles, nes	17.5	A
62033100	Men's or boys' jackets & blazers of wool or fine animal hair	16	A
62033200	Men's or boys' jackets & blazers of cotton	16	A
62033300	Men's or boys' jackets & blazers of synthetic fibres	17.5	A
62033910	Men's or boys' jackets & blazers of silk or silk waste	16	A
62033990	Men's or boys' jackets & blazers of other textl materials, nes	16	A
62034100	Men's or boys' trousers, breeches, etc, of wool or fine animal hair	16	A
62034210	Men's or boys' arabian trousers, breeches of cotton	16	A
62034290	Men's or boys' trousers, breeches, nes, of cotton	16	A
62034310	Men's or boys' arabian trousers, breeches of synthetic fibres	17.5	A
62034390	Men's or boys' trousers, breeches, nes, of synthetic fibres	17.5	A
62034910	Men's or boys' arabian trousers, breeches of oth textile fibres	16	A
62034990	Men's or boys' trousers, breeches, nes, of oth textile fibres	16	A
62041100	Women's or girls' suits of wool or fine animal hair	17.5	A
62041200	Women's or girls' suits of cotton	17.5	A
62041300	Women's or girls' suits of synthetic fibres	17.5	A
62041910	Women's or girls' suits of silk or silk waste	17.5	A
62041990	Women's or girls' suits of other textiles, nes	17.5	A
62042100	Women's or girls' ensembles of wool or fine animal hair	17.5	A
62042200	Women's or girls' ensembles of cotton	17.5	A
62042300	Women's or girls' ensembles of synthetic fibres	20	A
62042910	Women's or girls' ensembles of silk or silk waste	20	A
62042990	Women's or girls' ensembles of other textile materials, nes	14	A
62043100	Women's or girls' jackets & blazers of wool or fine animal hair	16	A
62043200	Women's or girls' jackets & blazers of cotton	16	A
62043300	Women's or girls' jackets & blazers of synthetic fibres	17.5	A
62043910	Women's or girls' jackets of silk or silk waste	16	A
62043990	Women's or girls' jackets of other textiles, nes	16	A
62044100	Dresses of wool or fine animal hair	16	A
62044200	Dresses of cotton	16	A
62044300	Dresses of synthetic fibres	17.5	A
62044400	Dresses of artificial fibres	16	A
62044910	Women's or girls' dresses of silk or silk waste	16	A
62044990	Women's or girls' dresses of other textile materials, nes	16	A



<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
62045100	Skirts & divided skirts of wool or fine animal hair	14	A
62045200	Skirts & divided skirts of cotton	14	A
62045300	Skirts & divided skirts of synthetic fibres	16	A
62045910	Women's or girls' skirts of silk or silk waste	14	A
62045990	Women's or girls' skirts of other textile materials, nes	14	A
62046100	Women's or girls' trousers/breeches, etc, of wool/fine animal hair	16	A
62046200	Women's or girls' trousers, breeches, etc, of cotton	16	A
62046300	Women's or girls' trousers, breeches, etc, of synthetic fibres	17.5	A
62046900	Women's or girls' trousers, breeches, etc, of other textiles, nes	16	A
62052000	Men's or boys' shirts of cotton	16	A
62053000	Men's or boys' shirts of man-made fibres	16	A
62059010	Men's or boys' shirts of silk or silk waste	16	A
62059020	Men's or boys' shirts of wool or fine animal hair	16	A
62059090	Men's or boys' shirts of other textile materials, nes	16	A
62061000	Women's or girls' blouses, shirts, etc, of silk or silk waste	16	A
62062000	Women's or girls' blouses, shirts, etc, of wool or fine animal hair	16	A
62063000	Women's or girls' blouses, shirts, etc, of cotton	16	A
62064000	Women's or girls' blouses, shirts, etc, of man-made fibres	17.5	A
62069000	Women's or girls' blouses, shirts, etc, of other textiles, nes	16	A
62071100	Men's or boys' underpants & briefs of cotton	14	A
62071910	Men's or boys' underpants & briefs of silk or silk waste	14	A
62071920	Men's or boys' underpants & briefs of man-made fibres	16	A
62071990	Men's or boys' underpants & briefs of oth textile materials, nes	14	A
62072100	Men's or boys' nightshirts & pyjamas of cotton	14	A
62072200	Men's or boys' nightshirts & pyjamas of man-made fibres	16	A
62072910	Men's or boys' nightshirts & pyjamas of silk or silk waste	14	A
62072990	Men's or boys' nightshirts & pyjamas of oth textl materials, nes	14	A
62079100	Men's or boys' singlets, dressing gowns, etc, of cotton	14	A
62079910	Men's or boys' singlets, dressing gowns, etc, of silk or silk waste	14	A
62079920	Men's or boys' singlets, dressing gowns, etc, of man-made fibres	16	A
62079990	Men's or boys' singlets, dressing gowns etc, of oth textl materl, nes	14	A
62081100	Women's or girls' slips & petticoats of man-made fibres	16	A
62081910	Women's or girls' slips & petticoats of silk or silk waste	14	A
62081920	Women's or girls' slips & petticoats of cotton	14	A

HS2014	Description	Base Rate	Staging Category
62081990	Women's or girls' slips & petticoats of oth textl materials, nes	14	A
62082100	Women's or girls' nightdresses & pyjamas of cotton	14	A
62082200	Women's or girls' nightdresses & pyjamas of man-made fibres	16	A
62082910	Women's or girls' nightdresses & pyjamas of silk or silk waste	14	A
62082990	Women's or girls' nightdresses & pyjamas of oth textl materls, nes	14	A
62089100	Women's or girls' dressing gowns, panties, etc, of cotton	14	A
62089200	Women's or girls' dressing gowns, panties, etc, of man-made fibres	16	A
62089910	Women's or girls' dressing gowns, panties..., of silk or silk waste	14	A
62089990	Women's or girls' dressing gowns/panties..., of oth textiles, nes	14	A
62092000	Babies' garments & clothing accessories of cotton	14	A
62093000	Babies' garments & clothing accessories of synthetic fibres	16	A
62099010	Babies' garments & clothing accessories of wool or fine animal hair	14	A
62099090	Babies' garments & clothing accessories of other textiles	14	A
62101010	Garments of felt or nonwoven, of wool or fine animal hair	16	A
62101020	Garments of felt or nonwoven, of cotton or bast fibres	16	A
62101030	Garments of felt or nonwoven, of man-made fibres	17.5	A
62101090	Garments of felt or nonwoven, of other textiles	16	A
62102000	Garments of 6201.11 to 19, from fabrics of 59.03, 59.06 or 59.07	16	A
62103000	Garments of 6202.11 to 19, from fabrics of 59.03, 59.06 or 59.07	16	A
62104000	Men's or boys' garments of fabrics of 59.03, 59.06 or 59.07	16	A
62105000	Women's or girls' garments of fabrics of 59.03, 59.06 or 59.07	16	A
62111100	Men's or boys' swimwear	16	A
62111200	Women's or girls' swimwear	16	A
62112010	Ski suits of cotton	16	A
62112090	Ski suits of other textile materials	19	A
62113210	Men's or boys' arabian robes of cotton	16	A
62113220	Men's or boys' sports wear of cotton	16	A
62113290	Men's or boys' garments of cotton, nes	16	A
62113310	Men's or boys' arabian robes of man-made fibres	17.5	A
62113320	Men's or boys' sports wear of arabian robes	18	A
62113390	Men's or boys' garments of man-made fibres, nes	17.5	A
62113910	Men's or boys' garments of silk or silk waste, nes	16	A
62113920	Men's or boys' garments of wool or fine animal hair, nes	16	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
62113990	Men's or boys' garments of other textiles, nes	16	A
62114210	Women's or girls' sports wear of cotton	16	A
62114290	Women's or girls' garments of cotton, nes	16	A
62114310	Women's or girls' sports wear of arabian robes	17.5	A
62114390	Women's or girls' garments of man-made fibres, nes	17.5	A
62114910	Women's or girls' garments of silk or silk waste, nes	16	A
62114990	Women's or girls' garments of other textiles, nes	16	A
62121010	Brassieres, of man-made fibres	16	A
62121090	Brassieres, of other textiles	14	A
62122010	Girdles & panty-girdles, of man-made fibres	16	A
62122090	Girdles & panty-girdles, of other textiles	14	A
62123010	Corselettes, of man-made fibres	16	A
62123090	Corselettes, of other textiles	14	A
62129010	Braces, suspenders and the like, of man-made fibres	16	A
62129090	Braces, suspenders and the like, of other textiles, nes	14	A
62132010	Handkerchiefs of cotton, embroidered	14	A
62132090	Handkerchiefs of cotton, nes	14	A
62139020	Embroidered handkerchiefs of other textiles, nes	14	A
62139090	Handkerchiefs of other textiles, nes	14	A
62141000	Shawls, scarves, mufflers, mantillas, veils, etc, of silk/silk waste	14	A
62142010	Shawls, scarves, mufflers, mantillas, veils, etc, of wool	14	A
62142020	Shawls, scarves, mufflers, mantillas, veils, etc, of cashmere	14	A
62142090	Shawls, scarves, mufflers, mantillas, veils, etc, of other fine animal hair	14	A
62143000	Shawls, scarves, mufflers, mantillas, veils, etc, of synthetic fibr	16	A
62144000	Shawls, scarves, mufflers, mantillas, veils, etc, of artificial fib	14	A
62149000	Shawls, scarves, mufflers, mantillas, veils, etc, of oth textls nes	14	A
62151000	Ties, bow ties & cravats of silk or silk waste	14	A
62152000	Ties, bow ties & cravats of man-made fibres	16	A
62159000	Ties, bow ties & cravats of other textiles, nes	14	A
62160000	Gloves, mittens & mitts	14	A
62171010	Stocking, socks and sockettes	14	A
62171020	Kimono belts	14	A
62171090	Other made up clothing accessories, nes	14	A
62179000	Parts of garments or of clothing accessories, nes	14	A
63011000	Electric blankets	16	A

HS2014	Description	Base Rate	Staging Category
63012000	Blankets (excl. electric blankets) & travelling rugs, of wool...	16	A
63013000	Blankets (excl. electric blankets) & travelling rugs, of cotton	16	A
63014000	Blankets (excl. electric blankets), etc, of synthetic fibres	17.5	A
63019000	Other blankets & travelling rugs, nes	16	A
63021010	Bed linen, of cotton, knitted or crocheted	14	A
63021090	Bed linen, of other textiles, knitted or crocheted	14	A
63022110	Printed cotton bed sheets, not knitted or crocheted	14	A
63022190	Other printed cotton bed-linen, not knitted or crocheted	14	A
63022210	Printed bed sheets of man-made fibres, not knitted or crocheted	16	A
63022290	Other printed bed-linen of man-made fibres, not knitted or crocheted	16	A
63022910	Printed bed-linen of silk or silk waste, not knitted or crocheted	14	A
63022920	Printed bed-linen of bast fibres, not knitted or crocheted	14	A
63022990	Printed bed-linen of other textiles, nes, not knitted or crocheted	14	A
63023110	Embroidered cotton bed linen, not knit, crocheted or printed	14	A
63023191	Cotton bed sheets, not knitted, crocheted, printed or embroidered	14	A
63023192	Cotton towelling coverlets, not knit, crocheted, printed or embroidered	14	A
63023199	Other cotton bed linen, not knit, crocheted, printed or embroidered, nes	14	A
63023210	Embroidered bed linen of man-made fibres, not knit, crocheted or printed	16	A
63023290	Other bed linen of man-made fibres, not knit, crocheted, printed or embroidered	16	A
63023910	Bed linen of silk or silk waste, not knit, crocheted or printed, nes	14	A
63023921	Embroidered bed linen of bast fibres, not knit, crocheted or printed	14	A
63023929	Other bed linen of bast fibres, not knit, crocheted, printed or embroidered	14	A
63023991	Embroidered bed linen of other textiles, not knit, crocheted or printed	14	A
63023999	Bed linen of other textiles, not knit, crocheted, printed or embroidered, nes	14	A
63024010	Table linen, handmade, knitted or crocheted	14	A
63024090	Table linen, machine-made, knitted or crocheted	14	A
63025110	Table linen of cotton, embroidered, not knitted or crocheted	14	A
63025190	Table linen of cotton, not embroidered, knitted or crocheted	14	A
63025310	Table linen of man-made fibres, embroidered, not knit or crocheted	14	A
63025390	Table linen of man-made fibres, not embroidered, knitted or crocheted	16	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
63025911	Table linen of flax, embroidered, not knitted or crocheted	14	A
63025919	Table linen of flax, not embroidered, not knitted or crocheted	14	A
63025990	Table linen of other textiles, knitted or crocheted	14	A
63026010	Bath towels of cotton terry fabrics	14	A
63026090	Other toilet linen & kitchen linen of cotton terry fabrics	14	A
63029100	Toilet linen & kitchen linen of cotton, nes	14	A
63029300	Toilet linen & kitchen linen of man-made fibres, nes	16	A
63029910	Toilet linen & kitchen linen of flax, nes	14	A
63029990	Toilet linen & kitchen linen of other textiles, nes	14	A
63031210	Curtains & interior blinds; valances of synthetic fibres, knitted	16	A
63031220	Curtains & interior blinds; valances of synthetic fibres, crocheted	16	A
63031931	Curtains & interior blinds; valances of cotton, knitted	14	A
63031932	Curtains & interior blinds; valances of cotton, crocheted	14	A
63031991	Curtains and interior blinds; valances of other textile materials, knitted	14	A
63031992	Curtains and interior blinds; valances of other textile materials, crocheted	14	A
63039100	Curtains & interior blinds; valances of cotton, not knit or crochtd	14	A
63039200	Curtains & interior blinds; valances of synthc fibres, not knit or crochtd	16	A
63039900	Curtains & interior blinds; valances of oth textiles, not knit or crochtd	14	A
63041121	Bedspreads, hand - knitted	14	A
63041129	Bedspreads, machine - knitted	14	A
63041131	Bedspreads, hand- crocheted	14	A
63041139	Bedspreads, machine-crocheted	14	A
63041910	Bedspreads of silk or silk waste, not knitted or crocheted	14	A
63041921	Embroiderd bedspreads of cotton or bast fibres, not knit or crocheted	14	A
63041929	Nonembroid bedspreads of cotton or bast fibs, not knitd or crocheted	14	A
63041931	Embroiderd bedspreads of man-made fibres, not knitted or crocheted	16	A
63041939	Nonembroid bedspreads of man-made fibres, not knitted or crocheted	16	A
63041991	Embroiderd bedspreads of other textls nes, not knitted or crocheted	14	A
63041999	Nonembroid bedspreads of other textls nes, not knitted or crocheted	14	A
63049121	Furnishing articles, nes, hand - knitted	14	A
63049129	Furnishing articles, nes, machine - knitted	14	A
63049131	Furnishing articles, nes, hand - crocheted	14	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
63049139	Furnishing articles, nes, machine - crochted	14	A
63049210	Embroiderd cotton furnishing articles, nes, not knit or crochtd	14	A
63049290	Nonembroid cotton furnishing artcils nes, not knitted or crocheted	14	A
63049310	Embroiderd furnishng artcls of synthetic fibs, not knit or crochtd	16	A
63049390	Nonembroid furnshng artcls of synthetc fib nes, not knit or crochtd	16	A
63049910	Furnishing articles of silk or silk waste, not knitted or crocheted	14	A
63049921	Embroiderd furnshng artcls of bast fibs, not knitted or crocheted	14	A
63049929	Nonembroid furnishng artcils of bast fibs, not knitted or crocheted	14	A
63049990	Furnishing articles of other textiles, nes, not knitted or crochtd	14	A
63051000	Sacks & bags, used for packing goods, of jute, etc	10	A
63052000	Sacks & bags, used for packing goods, of cotton	16	A
63053200	Flexible intermediate bulk containers of man-made textile materials	16	A
63053300	Sacks & bags, of polyethylene or polypropylene strip or the like	16	A
63053900	Sacks & bags, used for packing goods, of man-made textile fibrs nes	16	A
63059000	Sacks & bags, used for packing goods, of other textiles, nes	14	A
63061200	Tarpaulins, awnings & sunblinds, of synthetic fibres	16	A
63061910	Tarpaulins, awnings & sunblinds, of bast fibres	14	A
63061920	Tarpaulins, awning & sunblinds, of cotton	14	A
63061990	Tarpaulins, awnings & sunblinds, of other textiles, nes	14	A
63062200	Tents of synthetic fibres	16	A
63062910	Tents of cotton	14	A
63062990	Tents of other textile materials	14	A
63063010	Sails of synthetic fibres	16	A
63063090	Sails of other textile materials	14	A
63064010	Pneumatic mattresses of cotton	14	A
63064020	Pneumatic mattresses of synthetic fibres	16	A
63064090	Pneumatic mattresses of other textile materials	14	A
63069010	Camping goods, of cotton (excl. tents)	14	A
63069020	Camping goods of bast fibres (excl.tents)	14	A
63069030	Camping goods of man-made fibres (excl.tents)	16	A
63069090	Camping goods of other textiles, nes (excl. tents)	14	A
63071000	Floor-cloths, dish-cloths, dusters & similar cleaning cloths	14	A
63072000	Life-jackets & life-belts	14	A

HS2014	Description	Base Rate	Staging Category
63079000	Made up articles (incl. dress patterns), nes	14	A
63080000	Sets of woven fabric & yarn, for making up into rugs, etc, prs	14	A
63090000	Worn clothing & other worn articles	14	A
63101000	Used/new rags, worn out scrap twine, cordage, rope, etc, sorted	14	A
63109000	Used/new rags, worn out scrap twine, cordage, rope, etc, not sorted	14	A
64011010	Waterproof footwear incorporating a protective metal toe-cap, with rubber uppers	24	A
64011090	Waterproof footwear incorporating a protective metal toe-cap, with plastic uppers	24	A
64019210	Waterproof footwear covering the ankle but not the knee, with rubber uppers	24	A
64019290	Waterproof footwear covering the ankle but not the knee, with plastic uppers	24	A
64019900	Waterproof footwear (not covering the ankle)	24	A
64021200	Ski-boots & cross-country ski footwear of rubber or plastics	10	A
64021900	Sport footwear, nes, of rubber or plastics	24	A
64022000	Footwear with thongs plugged into soles, of rubber or plastics	24	A
64029100	Footwear, nes, covering the ankle of rubber or plastics	24	A
64029910	Footwear, nes, with rubber uppers, not covering the ankle, of rubber or plastics	24	A
64029921	Footwear, nes, with plastic uppers and woven fabrics or other textile products as substrate, not covering the ankle	24	A
64029929	Footwear, nes, with plastic uppers, not covering the ankle, of rubber or plastics	24	A
64031200	Ski-boots, etc, with rubber/plastics/leather.. soles, leather uppers	24	A
64031900	Sports footwear, with rubber/plastics/leather..soles, leather uppers	15	A
64032000	Sandles, with leather soles & straps (over instep, around big toe)	24	A
64034000	Footwear, with a metal toe-cap, leather uppers	24	A
64035111	footwear with outer soles of leather covering the ankle, but no part of the calf, with insoles of a length less than 24 cm	10	A
64035119	footwear with outer soles of leather covering the ankle, but no part of the calf	10	A
64035191	footwear with outer soles of leather covering the ankle, with insoles of a length less than 24 cm	10	A
64035199	Footwear with leather soles & uppers, covering the ankle	10	A
64035900	Footwear with leather soles & uppers, not covering the ankle	10	A
64039111	footwear covering the ankle, but no part of the calf, with insoles of a length less than 24 cm	10	A
64039119	footwear covering the ankle, but no part of the calf	10	A
64039191	footwear covering the ankle, with insoles of a length less than 24 cm	10	A

HS2014	Description	Base Rate	Staging Category
64039199	Footwear with rubber... soles & leather uppers, covering the ankle	10	A
64039900	Footwear with rubber... soles, leather uppers, not covering the ankle	10	A
64041100	Sports footwear, with rubber or plastic soles & textile uppers	24	A
64041900	Other footwear, with rubber or plastic soles & textile uppers	24	A
64042000	Footwear with leather or composition leather soles & textile uppers	24	A
64051010	Footwear, nes, with leather or composition leather uppers and rubber, plastics, leather or composition leather outer soles	24	A
64051090	Footwear, nes, with leather or composition leather uppers and other material outer soles	24	A
64052000	Footwear, nes, with textile uppers	22	A
64059010	Footwear, nes, with rubber, plastics, leather or composition leather outer soles	15	A
64059090	Footwear, nes, with other material outer soles	15	A
64061000	Uppers & parts thereof (excl. stiffeners)	15	A
64062010	Outer soles & heels of rubber	15	A
64062020	Outer soles & heels of plastics	15	A
64069010	Wooden parts of footwear (excl. uppers, outer soles & heels)	15	A
64069091	Non-wood removable insoles, heel cushions and similar articles	15	A
64069092	Non-wood gaiters, leggings and similar articles, and parts thereof	15	A
64069099	Non-wood parts of footwear (excl. uppers, outer soles & heels)	15	A
65010000	Hat-forms, hat bodies & hoods of felt; plateaux & manchons of felt	22	A
65020000	Hat-shapes, plaited or made by assembling strips of any material	20	A
65040000	Hats & other headgear, plaited or assembled by strips of any material	20	A
65050010	Hair-nets of any material	10	A
65050020	Hats & other headgear, crocheted	20	A
65050091	Felt hats and other felt headgear	22	A
65050099	Hats & other headgear, knitted or made up from textil fabric in piece	20	A
65061000	Safety headgear	10	A
65069100	Hats & other headgear, of rubber or plastics	10	A
65069910	Hats & other headgear, of leather	10	A
65069920	Hats & other headgear, of furskin	10	A
65069990	Hats & other headgear, of other materials, nes	24	A
65070000	Head-bands, linings, covers, hat foundations, etc, for headgear	24	A



HS2014	Description	Base Rate	Staging Category
66011000	Garden or similar umbrellas	14	A
66019100	Umbrellas & sun umbrellas, having a telescopic shaft	10	A
66019900	Umbrellas & sun umbrellas, nes	10	A
66020000	Walking-sticks, seat-sticks, whips, riding-crops & the like	10	A
66032000	Umbrella frames, including frames mounted on shafts (sticks)	14	A
66039000	Parts, trimmings & accessories of articles of 66.01 or 66.02	14	A
67010000	Prepared skins of birds with feathers or down, feathers, etc	20	A
67021000	Artificial flowers, foliage & fruit & articles thereof of plastics	20	A
67029010	Artificial flowers, etc & articles thereof, of feather	20	A
67029020	Artificial flowers, etc & articles thereof, of silk or silk waste	24	A
67029030	Artificial flowers, etc & articles thereof, of man-made fibres	24	A
67029090	Artificial flowers, etc & articles thereof, of other materials, nes	20	A
67030000	Human hair, dressed, etc; animal hair & synthetic materials for wigs	20	A
67041100	Complete wigs of synthetic textile materials	25	A
67041900	False beards, eyebrows & eyelashes, etc, of synthetic fibres	25	A
67042000	Wigs, false beards, eyebrows, etc & articles, nes, of human hair	15	A
67049000	Wigs, false beards, eyebrows, etc, nes	25	A
68010000	Setts, curbstones & flagstones of natural stone (except slate)	12	A
68021010	Tiles etc of marble, side<7cm; artificial colored granuls, powder	24	A
68021090	Other tiles etc, side<7cm;artificial colored granules, powder	20	A
68022110	Monumental/building stone of marble, cut/sawn flat or even	10	A
68022120	Monumental/building stone of Travertine, cut/sawn flat or even	24	A
68022190	Monumental/building stone of travertine/alabaster, cut flat or even	24	A
68022300	Monumental/building stone, cut/sawn flat or even, granite	10	A
68022910	Other calcareous stone and articles thereof, simply cut or swan, with a flat or even surface	24	A
68022990	Other monumental or building stone and articles thereof, simply cut or swan, with a flat or even surface	15	A
68029110	Carvings of marble, travertine and alabaster	24	A
68029190	Worked building stone nes, of marble, travertine and alabaster	10	A
68029210	Carvings of calcareous stone	24	A
68029290	Worked building stone nes, of calcareous stone	10	A

HS2014	Description	Base Rate	Staging Category
68029311	Tombstone of natural granite	24	A
68029319	Carvings of granite	24	A
68029390	Worked building stone nes, of granite	10	A
68029910	Carvings of other stones, nes	24	A
68029990	Worked building stone and articles thereof, nes	24	A
68030010	Worked slate & articles of slate	20	A
68030090	Worked slate & articles of agglomerated slate	20	A
68041000	Millstones & grindstones for milling, grinding or pulping	8	A
68042100	Millstones & the like of agglomerated synthetic or natural diamond	8	A
68042210	Grinding wheels of other agglomerated abrasives or of ceramics	8	A
68042290	Millstones etc of other agglomerated abrasives or of ceramics	8	A
68042310	Grinding wheels of natural stone	8	A
68042390	Millstones, grandstones, etc of natural stone	8	A
68043010	Oilstone	8	A
68043090	Other hand sharpening or polishing stones	8	A
68051000	Abrasive powder or grain on woven textile fabric bse	8	A
68052000	Abrasive powder or grain on paper or paperboard base	8	A
68053000	Abrasive powder or grain on base of other materials	8	A
68061010	Aluminium silicate fibre and it's products	10.5	A
68061090	Other slag wool, rock wool and similar mineral wools (including inter-mixtures thereof), in bulk, sheets or rolls	10.5	A
68062000	Exfoliatd vermiculite, expand clays, foamd slag&sim expand mineral mat	10.5	A
68069000	Art. of heat/sound insulating, etc, nes, mineral mat exc 68.11&12 Ch 69	10	A
68071000	Asphalt or similar material articles, in rolls	12	A
68079000	Asphalt or similar material articles nes	12	A
68080000	Panels, boards...of veg fbr, straw etc agglomertd with mineral binders	10.5	A
68091100	Plaster boards etc not ornamntl faced/reinforced w/ paper/paperboard	28	A
68091900	Plaster boards etc not ornamental faced/reinforced nes	25	A
68099000	Articles of plaster or compositions based on plaster nes	25	A
68101100	Building blocks & bricks of cement, concrete/artificial stone	10.5	A
68101910	Tiles, flagstones & similar art. Of artificial stone	10.5	A
68101990	Tiles, flagstones & similar art. Of cement/concrete stone	10.5	A
68109110	Reinforced concrete and prestressed concrete tubes, pipes, rods, plates, piles and siminar articles	10.5	A
68109190	Other prefabricated structura componets for building or civil engineering	10.5	A

HS2014	Description	Base Rate	Staging Category
68109910	Railway sleepers of concrete	8	A
68109990	Articles of cement, of concrete or of artificial stone, nes	10.5	A
68114010	Corrugated sheets containing asbestos	5	A
68114020	Sheets, panels, tiles and similar articles containing asbestos	10.5	A
68114030	Tubes, pipes and tube or pipe fittings containing asbestos	8	A
68114090	Other articles containing asbestos	8.4	A
68118100	Corrugated sheets not containing asbestos	5	A
68118200	Sheets, panels, tiles and similar articles not containing asbestos	10.5	A
68118910	Tubes, pipes and tube or pipe fittings not containing asbestos	8	A
68118990	Other articles not containing asbestos	8.4	A
68128000	Articles of crocidolite and its mixtures	10.5	A
68129100	Clothing, clothing accessories, footwear and headgear of crocidolite and mixtures	10.5	A
68129200	Paper, millboard and felt of crocidolite and mixtures	10.5	A
68129300	Compressed asbestos fibre jointing, in sheets or rolls, other than paper and clothing	10.5	A
68129900	Other asbestos and articles of such mixtures	10	A
68132010	Brake linings and pads containing asbestos	10	A
68132090	Friction material and articles thereof containing asbestos	12	A
68138100	Brake linings and pads not containing asbestos	10	A
68138900	Friction material and articles thereof not containing asbestos	12	A
68141000	Mica plate/sheet/strip, agglomerated/reconstituted on support or not	10.5	A
68149000	Worked mica & articles of mica nes	10.5	A
68151000	Non-electrical articles of graphite or other carbon	15	A
68152000	Articles of peat	15	A
68159100	Articles containing magnesite, dolomite or chromite	15	A
68159920	Carbon fibres	17.5	A
68159931	Carbon fibre fabric	17.5	A
68159932	Carbon fibre prepreg	17.5	A
68159939	Articles of carbon fibres, nes	17.5	A
68159940	Basalt fiber and it's product	17.5	A
68159990	Articles of stone or of other mineral substances nes	17.5	A
69010000	Bricks/blocks etc & ceramic goods of siliceous earths	8	A
69021000	Refractory bricks etc >50% Mg, Ca or Cr expressed as MgO/CaO/Cr2O3	8	A
69022000	Refractory bricks etc >50% Al2O3, SiO2 or mixture etc	8	A
69029000	Refractory bricks etc nes	8	A

HS2014	Description	Base Rate	Staging Category
69031000	Refractory ceramic goods nes, >50% graphite/oth forms of carbon etc	8	A
69032000	Refractory ceramic goods nes, >50% Al2O3 or mix/compds of SiO2	8	A
69039000	Refractory ceramic goods nes	8	A
69041000	Building bricks	15	A
69049000	Ceramic flooring blocks, support or filler tiles & the like	24.5	A
69051000	Roofing tiles, ceramic	24.5	A
69059000	Chimney-pots, cowls, chimney liners etc&oth ceramic constructnl goods	24.5	A
69060000	Ceramic pipes, conduits, guttering & pipe fittings	15	A
69071000	Tiles, cubes & sim<7 cm rect or not etc, unglazed ceramics	24.5	A
69079000	Tiles, cubes & sim nes, unglazed ceramics	12	A
69081000	Tiles, cubes & sim<7 cm rect or not etc, glazed ceramics	12	A
69089000	Tiles, cubes & sim nes, glazed ceramics	12	A
69091100	Ceramic wares laboratory, chemical/oth techncl uses of porcelain/china	8	A
69091200	Ceramic articles of hardness to 9 or more on Mohs scale	8	A
69091900	Ceramic wares laboratory, chemical/other technical uses nes	8	A
69099000	Ceramic troughs, tubes etc used in agriculture, ceramic pots etc	21	A
69101000	Ceramic sinks, wash basins & sim sanitary fixturs of porcelain/china	10	A
69109000	Ceramic sinks, wash basins etc & similar sanitary fixtures nes	10	A
69111011	Bone porcelain	12	A
69111019	Tableware of porcelain or china	12	A
69111021	Knife	15	A
69111029	Kitchenware of porcelain or china	15	A
69119000	Household articles nes & toilet articles of porcelain or china	24.5	A
69120010	Ceramic tableware	15	A
69120090	Ceramic kitchenware and other household or toilet articles nes	15	A
69131000	Statuettes & other ornamental articles of porcelain or china	15	A
69139000	Statuettes & other ornamental articles of ceramics nes	15	A
69141000	Articles of porcelain or china nes	24.5	A
69149000	Articles of ceramics nes	10	A
70010000	Cullet & other waste & scrap of glass; glass in the mass	12	A
70021000	Balls, glass exc microspheres of No 70.18	12	A
70022010	Preformed glass bars for drawing optical fibre	6	A
70022090	Other glass rods	12	A

HS2014	Description	Base Rate	Staging Category
70023110	Tubes of fused quartz, of waveguide-level, for optical fibre use	5	A
70023190	Tubes of fused quartz or other fused silica, nes	14	A
70023200	Tubes of glass linear coef of exp $\leq 5 \times 10^{-6}$ per Kelvin withn 0C-300C	12	A
70023900	Tubes of glass nes	12	A
70031200	Cast gls sheets non-wired coloured etc havng absorb/reflectng layer	15	A
70031900	Cast glass sheets non-wired nes	17.5	A
70032000	Cast glass sheets wired	15	A
70033000	Cast glass profiles	15	A
70042000	Drawn glass sheets, coloured etc having absorbing/reflecting layer	17.5	A
70049000	Drawn glass in sheets nes	17.5	A
70051000	Float gls etc in sheets, non-wired having absorbent/reflecting layer	15	A
70052100	Float glass etc in sheets, non-wired coloured throughout the mass etc	15	A
70052900	Float glass etc in sheets, non-wired nes	15	A
70053000	Float glass etc in sheets, wired	17.5	A
70060000	Glass of 70.03, 70.04, 70.05 bent, edge-worked etc not framed etc	15	A
70071110	Toughened safety glass, for aircraft, spacecraft or vessels	2	A
70071190	Toughened safety glass, for vehicles	10	A
70071900	Other toughened safety glass, nes	14	A
70072110	laminated safety glass, for aircraft, spacecraft or vessels	2	A
70072190	Laminated safety glass, for vehicles	20	A
70072900	Other laminated safety glass, nes	14	A
70080010	Sealed or vacuum insulating glass	14	A
70080090	Other multiple-walled insulating units of glass	14	A
70091000	Rear-view mirrors for vehicles	10	A
70099100	Glass mirrors, unframed	21	A
70099200	Glass mirrors, framed	12	A
70101000	Ampoules of glass conveyance or packing	14	A
70102000	Stoppers/lids/other closures of glass	14	A
70109010	Carboys/bottles/flasks etc of glass, > 1 l	14	A
70109020	Carboys/bottles/flasks etc of glass, >0.33 l but $\leq 1$ l	14	A
70109030	Carboys/bottles/flasks etc of glass, >0.15 l but $\leq 0.33$ l	14	A
70109090	Carboys/bottles/flasks etc of glass, $\leq 0.15$ l	14	A
70111000	Glass envelopes (including bulbs/tubes) for electric lighting	21	A
70112010	Glass envelopes for kinescope and glass parts thereof	10	A

HS2014	Description	Base Rate	Staging Category
70112090	Stoppers/lids/other closures of glass	10	A
70119010	Glass envelopes for electronic tubes (excl. 70112000)	8	A
70119090	Glass envelopes (incl. bulbs/tubes) nes	21	A
70131000	Glassware of a kind used for table kitchen, etc of glass-ceramics	24.5	A
70132200	Stemware drinking glasses of lead crystal	24.5	A
70132800	Stemware drinking glasses, other than of glass-ceramics and of lead crystal	8	A
70133300	Other drinking glasses, of lead crystal, other than of glass-ceramics	24.5	A
70133700	Other drinking glasses, other than of glass-ceramics and of lead crystal	8	A
70134100	Glassware of a kind used for table kitchen, etc, of lead crystal	24.5	A
70134200	Glassware of a kind used for table kitchen, etc, of glass having a small linear coefficient of expansion	10	A
70134900	Other glassware of a kind used for table kitchen, etc	10	A
70139100	Glassware nes of lead crystal (other than that of 70.10 or 70.18)	10	A
70139900	Glassware nes (other than that of 70.10 or 70.18)	10	A
70140010	Optical elements of glass for optical instruments, not optically worked	10	A
70140090	Signalling glassware (excl. 70.15), not optically worked	17.5	A
70151010	Glasses for corrective photochromic spectacles, not optically worked	21	A
70151090	Other glasses for corrective spectacles, not optically worked	17.5	A
70159010	Clock or watch glasses, curved/bent not optically worked	17.5	A
70159020	Glasses for non-corrective photochromic spectacles, not optically worked	18	A
70159090	Other glasses, curved/bent, not optically worked, nes	12	A
70161000	Gls cubes&oth gls smallwares backed or not for mosaics or decor purp.	22	A
70169010	Leaded lights and the like	24	A
70169090	Glass paving blocks, etc for building; foamglass blocks, etc	18	A
70171000	Laboratory, hygienic or pharmaceutical glassware etc fused quartz/silica nes	0	A
70172000	Laboratory glassware etc of oth glass linear expan etc ≤ 5 X 10 <sup>-6</sup> Kelvin	8	A
70179000	Laboratory, hygienic or pharmaceutical glassware etc nes	8	A
70181000	Glass beads, imitation pearls/precious or semi-precious stones	10	A
70182000	Glass microspheres not exceeding 1 mm in diameter	20	A
70189000	Glass eyes, statuettes and oth ornaments of lamp-worked glass	20	A
70191100	Chopped strands of glass, length ≤ 50mm	12	A
70191200	Rovings of glass	12	A

HS2014	Description	Base Rate	Staging Category
70191900	Slivers, yarn & other chopped strands of glass	10	A
70193100	Mats of glass fibres	5	A
70193200	Thin sheets (voiles) of glass fibres	14	A
70193910	Mattresses	10.5	A
70193990	Webs, mattresses, boards & similar nonwoven products of glass fibres	10.5	A
70194000	Woven fabrics of glass rovings	12	A
70195100	Other woven fabrics of glass fibres, width $\leq$ 30cm	12	A
70195200	Oth woven fabrics of glass fib, w>30cm, <250g/m2, single yarn $\leq$ 136tex	12	A
70195900	Woven fabrics of glass fibres, nes	12	A
70199010	Glass wool and their product	7	A
70199021	Glass fiber cloth dipped product, weighting less than 450g/m2	7	A
70199029	Other glass fiber cloth dipped product	7	A
70199090	Glass fibres (including glass wool) & articles thereof nes	7	A
70200011	Conductivity glass, for technical uses	10.5	A
70200012	Glass umbrella for insulator, for technical uses	10.5	A
70200013	Other articles of glass for technical use, of fused quartz or other fused silica	10.5	A
70200019	Other articles of glass, for technical uses	10.5	A
70200091	Glass inners for vacuum flasks or for other vacuum vessels	21	A
70200099	Other articles of glass, not for technical uses	15	A
71011011	Tahitian pearls, natural, ungraded	21	A
71011019	Other pearls, natural, ungraded	21	A
71011091	Tahitian pearls, natural	21	A
71011099	Other pearls, natural,	21	A
71012110	Pearls cultured unworked, not graded	21	A
71012190	Pearls cultured unworked, graded	21	A
71012210	Pearls cultured worked, not graded	21	A
71012290	Pearls cultured worked, graded	21	A
71021000	Diamonds unsorted whether or not worked	3	A
71022100	Diamonds industrial unworked or simply sawn, cleaved or bruted	0	A
71022900	Diamonds industrial nes excluding mounted or set diamonds	0	A
71023100	Diamonds non-industrial unworked or simply sawn, cleaved or bruted	3	A
71023900	Diamonds non-industrial nes excluding mounted or set diamonds	8	A
71031000	Prec or semi-prec stones (o/t diamonds) unwkcd or smp. sawn or rough shpd	3	A
71039100	Rubies, sapphires & emeralds further worked than sawn or rough shaped	8	A

HS2014	Description	Base Rate	Staging Category
71039910	Jadeites, further worked than sawn or rough shaped	8	A
71039920	Other precious or semi-precious stones, nes, further worked	8	A
71039930	Other precious or semi-precious stones, nes, further worked	8	A
71039940	Other precious or semi-precious stones, nes, further worked	8	A
71039990	Other precious or semi-precious stones, nes, further worked	8	A
71041000	Piezo-electric quartz whether or not worked or graded	6	A
71042010	Diamonds, unwkcd or graded	0	A
71042090	Syn or reconstr prec/semi-prec stones unwkcd or simpl sawn/shaped	0	A
71049011	Diamonds, further worked, for technical use	6	A
71049012	Sapphires for technical use	6	A
71049019	Syn/reconstr prec/semi-prec stones, furthr wkcd, for technical use	6	A
71049091	Diamonds, further worked, not for technical use	8	A
71049099	Syn/reconstr prec/semi-prec stones, furthr wkcd, not for techncl use	8	A
71051010	Narural diamonds dust or powde	0	A
71051020	Synthetic diamond dust or powder	0	A
71059000	Precious or semi-precious stone dust & powder nes	0	A
71061011	Silver powder, not flake, average diameter less than 3 micron	0	A
71061019	Silver powder, not flake, average diameter no less than 3 micron	0	A
71061021	Silver powder, flake, average diameter less than 10 micron	0	A
71061029	Other silver powder	0	A
71069110	Unwrought silver, purity $\geq$ 99.99%	0	A
71069190	Other unwrought silver	0	A
71069210	Semi-manufactured silver, purity $\geq$ 99.99%	0	A
71069290	Other semi-manufactured silver	0	A
71070000	Base metals clad with silver, semi-manufactured	10.5	A
71081100	Gold powder non-monetary	0	A
71081200	Gold in unwrought forms non-monetary	0	A
71081300	Gold in oth semi-manufactured forms, non-monetary	0	A
71082000	Monetary gold	0	A
71090000	Base metals or silver, clad with gold, semi-manufactured	10.5	A
71101100	Platinum unwrought or in powder form	0	A
71101910	Platinum plates and sheets	0	A
71101990	Platinum in semi-manufactured forms other than plates or sheets	3	A
71102100	Palladium unwrought or in powder form	0	A



HS2014	Description	Base Rate	Staging Category
71102910	Palladium plates and sheets	0	A
71102990	Palladium in semi-manufactured forms other than plates or sheets	3	A
71103100	Rhodium unwrought or in powder form	0	A
71103910	Rhodium plates and sheets	0	A
71103990	Rhodium in semi-manufactured forms other than plates or sheets	3	A
71104100	Iridium, osmium & ruthenium unwrought or in powder form	0	A
71104910	Iridium, osmium & ruthenium plates and sheets	0	A
71104990	Iridium, osmium & ruthenium in other semi-manufactured forms, nes	3	A
71110000	Base metals/silver/gold, clad with platinum, semi-manufactured	3	A
71123010	Ash of silver, excl sweepings containg oth precious metal	8	A
71123090	Other ash containgg precious metal or precious metal compounds	6	A
71129110	Other waste/scrap containg gold/gold compounds for recovery of gold	0	A
71129120	Waste/scrap with gold or gold compounds, nes	6	A
71129210	Waste/scrap of platinum, excl sweepings containg oth precious mtl	0	A
71129220	Other waste/scrap containg platinum/compound for recovery of platinum	6	A
71129910	Waste/scrap with silver or silver compounds	8	A
71129920	Waste/scrap with other precious moutals	6	A
71129990	Waste/scrap of precious metal metal or of metal clad with precious metal	0	A
71131110	Jewellery & parts thereof of silver, plated with diamond mounted or set	20	A
71131190	Jewellery & parts thereof, of silver, nes	20	A
71131911	Jewellery & parts thereof of gold, plated with diamond mounted	20	A
71131919	Jewellery & parts thereof of gold, nes	20	A
71131921	Jewellery & parts thereof of platinum, plated with diamond mounted	35	A
71131929	Jewellery & parts thereof of platinum, nes	35	A
71131991	Jewellery& parts thereof of precious metal, plated with diamond mounted	35	A
71131999	Jewellery& parts thereof of precious metal, nes	35	A
71132010	Jewellery& parts of base metal clad with precious mtl, plated with diamond	35	A
71132090	Jewellery & parts thereof, of base metal clad with precious mtl, nes	35	A
71141100	Silversmiths' wares & parts thereof	35	A
71141900	Goldsmiths' wares & parts thereof, of oth precious metals	35	A
71142000	Gold/silversmiths' wares & parts, of base metal clad with prec. metl	35	A

HS2014	Description	Base Rate	Staging Category
71151000	Catalysts in the form of wire cloth or grill, of platinum	3	A
71159010	Other articles of precious metal, for technical or lab use	3	A
71159090	Other articles of precious metal, not for technical or lab use	35	A
71161000	Articles of natural or cultured pearls	35	A
71162000	Articles of precious or semi-precious stones	35	A
71171100	Cuff-links and studs of base metal	35	A
71171900	Imitation jewellery nes of base metal	17	A
71179000	Imitation jewellery nes	35	A
71181000	Coin (other than gold coin) not being legal tender	0	A
71189000	Coin nes	0	A
72011000	Non-alloy pig iron, by wt. ≤0.5% of phosphorus in primary forms	1	A
72012000	Non-alloy pig iron, by wt. >0.5% of phosphorus in primary forms	1	A
72015000	Alloy pig iron; spiegeleisen	1	A
72021100	Ferro-manganese, containing by weight more than 2% of carbon	2	A
72021900	Ferro-manganese, nes	2	A
72022100	Ferro-silicon, containing by weight more than 55% of silicon	2	A
72022900	Ferro-silicon, nes	2	A
72023000	Ferro-silico-manganese	2	A
72024100	Ferro-chromium containing by weight more than 4% of carbon	2	A
72024900	Ferro-chromium, nes	2	A
72025000	Ferro-silico-chromium	2	A
72026000	Ferro-nickel	2	A
72027000	Ferro-molybdenum	2	A
72028010	Ferro-tungsten	2	A
72028020	Ferro-silico-tungsten	2	A
72029100	Ferro-titanium & ferro-silico-titanium	2	A
72029210	Ferro-vanadium containing by weight more than 75% of vanadium	9	A
72029290	Ferro-vanadium containing by weight no more than 75% of vanadium	9	A
72029300	Ferro-niobium	2	A
72029911	Neodymium-ferro-boron permanent magnetic strip-casting flakes	2	A
72029912	Neodymium-ferro-boron magnetic powders	2	A
72029919	Neodymium-ferro-boron alloys, nes	2	A
72029991	Other ferro-alloys, containing by weight more than 10% of rare-earth elements	2	A

HS2014	Description	Base Rate	Staging Category
72029999	Other ferro-alloys	2	A
72031000	Ferrous products obtained by direct reduction of iron ore	2	A
72039000	Spongy ferrous products/iron having a mini purity by wt. of 99.94%	2	A
72041000	Waste & scrap, cast iron	2	A
72042100	Waste & scrap, stainless steel	0	A
72042900	Waste & scrap, of alloy steel, other than stainless	0	A
72043000	Waste & scrap, of tinned iron or steel	2	A
72044100	Ferrous waste & scrap, i/s, from the mechanical working of mtl, nes	2	A
72044900	Ferrous waste & scrap, iron or steel, nes	0	A
72045000	Remelting scrap ingots, of iron or steel	0	A
72051000	Granules of pig iron, spiegeleisen iron or steel	2	A
72052100	Powders of alloy steel	2	A
72052900	Powders, iron or steel, other than alloy	2	A
72061000	Ingots, iron/non-alloy steel, of a purity of less than 99.94% iron	2	A
72069000	Primary forms, iron/non-alloy steel, nes, of purity<99.94% iron	2	A
72071100	Semi-fin prod, iron/nas, rect/sq cross-sect, <0.25% C, wid l/t 2X thk	2	A
72071200	Semi-fin prod, iron/n-al steel, rect cross sect, <0.25% carbon	2	A
72071900	Semi-fin prod, iron/non-alloy steel, <0.25% carbon, nes	2	A
72072000	Semi-fin prod, i/non-alloy steel, with carbon content $\geq$ 0.25%	2	A
72081000	Flat rlld prod, i/nas, in coil, hr, w $\geq$ 600mm, patterns in relief	5	A
72082500	Flat rlld prod, i/nas, in coil, hr, w $\geq$ 600mm, pickled, thk $\geq$ 4.75mm	5	A
72082610	Flat rlld prod, i/nas, in coil, hr, w $\geq$ 600mm, pickled, 3mm $\leq$ thk $\leq$ 4.75mm, of a yeild strength exceeding 355N/mm <sup>2</sup>	5	A
72082690	Flat rlld prod, i/nas, in coil, hr, w $\geq$ 600mm, pickled, 3mm $\leq$ thk $\leq$ 4.75mm	5	A
72082710	Flat rlld prod, i/nas, in coil, hr, w $\geq$ 600mm, pickled, thk<1.5mm	5	A
72082790	Other flat rlld prod, i/nas, in coil, hr, w $\geq$ 600mm, pickled, thk<3mm	5	A
72083600	Flat rlld prod, i/nas, in coil, hr, w $\geq$ 600mm, thick >10mm	6	A
72083700	Flat rlld prod, i/nas, in coil, hr, w $\geq$ 600mm, 4.75mm $\leq$ thk $\leq$ 10mm	5	A
72083810	Flat rlld prod, i/nas, in coil, hr, w $\geq$ 600mm, 3mm $\leq$ thk $\leq$ 4.75mm, of a yeild strength exceeding 355N/mm <sup>2</sup>	5	A
72083890	Flat rlld prod, i/nas, in coil, hr, w $\geq$ 600mm, 3mm $\leq$ thk $\leq$ 4.75mm	5	A
72083910	Flat rlld prod, i/nas, in coil, hr, w $\geq$ 600mm, thk<1.5mm	3	A

HS2014	Description	Base Rate	Staging Category
72083990	Flat rlld prod, i/nas, in coil, hr, w $\geq$ 600mm, thk<3mm	3	A
72084000	Flat rlld prod, i/nas, not in coil, hr, w $\geq$ 600mm, patterns in relief	6	A
72085110	Flat rlld prod, i/nas, not in coil, hr, w $\geq$ 600mm, thk>50mm	6	A
72085120	Flat rlld prod, i/nas, not in coil, hr, w $\geq$ 600mm, thk>20mm	6	A
72085190	Flat rlld prod, i/nas, not in coil, hr, w $\geq$ 600mm, thk>10mm	6	A
72085200	Flat rlld prod, i/nas, not in coil, hr, w $\geq$ 600mm, 4.75mm $\leq$ thk $\leq$ 10mm	6	A
72085310	Flat rlld prod, i/nas, not in coil, hr, w $\geq$ 600mm, 3mm $\leq$ thk $\leq$ 4.75mm, of a yeild strength exceeding 355N/mm2	6	A
72085390	Flat rlld prod, i/nas, not in coil, hr, w $\geq$ 600mm, 3mm $\leq$ thk $\leq$ 4.75mm,	6	A
72085410	Flat rlld prod, i/nas, not in coil, hr, w $\geq$ 600mm, thk<1.5mm,	6	A
72085490	Flat rlld prod, i/nas, not in coil, hr, w $\geq$ 600mm, thk<3mm,	6	A
72089000	Flat rlld prod, i/nas, not further worked than hot rlld, nes	6	A
72091510	Flat rlld prod, i/nas, not in coil, cr, w $\geq$ 600mm, thk $\geq$ 3mm, of a yeild strength exceeding 355N/mm2	6	A
72091590	Other flat rlld prod, i/nas, not in coil, cr, w $\geq$ 600mm, thk $\geq$ 3mm,	6	A
72091610	Flat rlld prod, i/nas, not in coil, cr, w $\geq$ 600mm, 1mm $\leq$ thk $\leq$ 3mm, of a yeild strength exceeding 275N/mm2	6	A
72091690	Other flat rlld prod, i/nas, not in coil, cr, w $\geq$ 600mm, 1mm $\leq$ thk $\leq$ 3mm,	6	A
72091710	Flat rlld prod, i/nas, not in coil, cr, w $\geq$ 600mm, 0.5mm $\leq$ thk $\leq$ 1mm, of a yeild strength exceeding 275N/mm2	3	A
72091790	Other flat rlld prod, i/nas, not in coil, cr, w $\geq$ 600mm, 0.5mm $\leq$ thk $\leq$ 1mm,	3	A
72091810	Flat rlld prod, i/nas, not in coil, cr, w $\geq$ 600mm, thk<0.3mm	6	A
72091890	Other flat rlld prod, i/nas, not in coil, cr, w $\geq$ 600mm, thk<0.5mm	6	A
72092500	Flat rlld prod, i/nas, not in coil, cr, w $\geq$ 600mm, thk $\geq$ 3mm	6	A
72092600	Flat rlld prod, i/nas, not in coil, cr, w $\geq$ 600mm, 1mm<thk<3mm	6	A
72092700	Flat rlld prod, i/nas, nt in coil, cr, w $\geq$ 600mm, 0.5mm $\leq$ thk $\leq$ 1mm	6	A
72092800	Flat rlld prod, i/nas, nt in coil, cr, w $\geq$ 600mm, thk<0.5mm	6	A
72099000	Flat rlld prod, i/nas, cr, w $\geq$ 600mm, nes	6	A
72101100	Flat rlld prod, i/nas, plated/coated with tin, w $\geq$ 600mm, thk $\geq$ 0.5mm	10	A
72101200	Flat rlld prod, i/nas, plated or coated with tin, w $\geq$ 600mm, thk<0.5mm	5	A
72102000	Flat rlld prod, i/nas, platd/coatd with lead, w $\geq$ 600mm, incl terne-plate	4	A
72103000	Flat rlld prod, i/nas, electrocly platd/coatd with zinc, w $\geq$ 600mm	8	A
72104100	Flat rlld prod, i/nas, pltd or ctd w zinc, corrugated, w $\geq$ 600mm, nes	8	A

HS2014	Description	Base Rate	Staging Category
72104900	Flat rlld prod, i/nas, plated or coated with zinc, w $\geq$ 600mm, nes	4	A
72105000	Flat rld prod, i/nas, pltd/ctd w chrm oxids/chrom w chrm oxide, w $\geq$ 600mm	8	A
72106100	Flat rlld prod, i/nas, platd/coatd wth aluminium-zinc alloy, w $\geq$ 600mm	8	A
72106900	Flat rlld prod, i/nas, plated or coated with aluminium, w $\geq$ 600mm, nes	8	A
72107010	Flat rlld prod, i/nas, painted, varnish./coated with plastics, w $\geq$ 600mm	4	A
72107090	Other flat-rolled products of iron or non-alloy steel, of width of 600mm or more, painted, varnished or coated with plastics	4	A
72109000	Flat rlld prod, i/nas, clad, plated or coated, w $\geq$ 600mm, nes	8	A
72111300	Flat rlld prod, i/nas, hr, rlld on 4 face, 150mm<w<600mm, thk $\geq$ 4mm	6	A
72111400	Flat rlld prod, i/nas, hr, w<600mm, thk $\geq$ 4.75mm, nes	6	A
72111900	Flat rlld prod, i/nas, hr, w<600mm, nes	6	A
72112300	Flat rld prod, i/nas, cr, w<600mm, containg<0.25% carbon	6	A
72112900	Flat rlld prod, i/nas, cr, w<600mm, containg $\geq$ 0.25% carbon	6	A
72119000	Flat rlld prod, i/nas, w<600mm, not clad, plated/coated, nes	6	A
72121000	Flat rlld prod, i/nas, w<600mm, plated/coated with tin	5	A
72122000	Flat rlld prod, i/nas, w<600mm, electrolically platd/coatd with zinc	8	A
72123000	Flat rlld prod, i/nas, w<600mm, otherwise platd/coated with zinc	8	A
72124000	Flat rlld prod, i/nas, w<600mm, painted, varnished/coated with plastics	4	A
72125000	Flat rlld prod, i/nas, w<600mm, plated or coated, nes	8	A
72126000	Flat rlld prod, i/nas, w<600mm, clad	8	A
72131000	Bars & rods, i/nas, hr, in irreg wound coils, cntg indent, ribs, etc prod d rp	3	A
72132000	Bars & rods, i/nas, hr, in irreg wound coils, of free cutting steel	3	A
72139100	Bars/rods, i/nas, hr, in irreg wnd coils of circ cross sect, dia<14mm	5	A
72139900	Bars/rods, i/nas, hr, in irreg wound coils of circular cross sect, nes	5	A
72141000	Bars & rods, iron or non-alloy steel forged	7	A
72142000	Bars&rods, i/nas, hr, hd or he, cntg indent, ribs, etc, prod dur rp/tar, nes	3	A
72143000	Bars&rods, i/nas, hot rlld drawn/extruded of free cutting steel, nes	7	A
72149100	Bars&rods, i/nas, hot rlld, drawn/extruded of rectangular cross sectn	3	A
72149900	Bars&rods, i/nas, hot rolld, drawn/extruded, nes	3	A
72151000	Bars & rods, i/nas, nfw than cold formed/finished of free cutting steel	7	A

HS2014	Description	Base Rate	Staging Category
72155000	Bars & rods, i/nas, nfw than cold formd/finishd	7	A
72159000	Bars & rods, i/nas, nes	3	A
72161010	H sections, i/nas, nfw than hot rlld/drawn /extruded, height<80mm	3	A
72161020	I sections, I/nas, nfw than hot rlld/drawn /extruded, height<80mm	3	A
72161090	U sections, I/nas, nfw than hot rlld/drawn /extruded, height<80mm	3	A
72162100	L sections, i/nas, nfw than hot rlld, drawn/extruded, of a height<80mm	6	A
72162200	T sections, i/nas, nfw than hot rlld, drawn/extruded, of a height<80mm	6	A
72163100	U sections, i/nas, nfw than hot rlld, drawn/extruded, ht 80mm or more	6	A
72163210	I sections, I/nas, nfw than hot rlld, drawn/extruded, ht 200mm or more	6	A
72163290	I sections, I/nas, nfw than hot rlld, drawn/extruded, ht 80mm or more, less than 200mm	6	A
72163311	H sections, I/nas, nfw than hot rlld, drawn/extruded, ht 800mm or more	6	A
72163319	H sections, I/nas, nfw than hot rlld, drawn/extruded, ht200mm or more, less than 800mm	6	A
72163390	Other H sections, i/nas, nfw than hot rlld, drawn/extruded, ht 80mm or more	6	A
72164010	L sections, i/non-al s, nfw than hot rlld, drawn/extruded, H≥80mm	3	A
72164020	T sections, i/non-al s, nfw than hot rlld, drawn or extruded, H≥80mm	3	A
72165010	Z sections, i/non-al s, nfw than hot rlld/drawn/extruded	6	A
72165020	Hot-rolled bulb flat steel	3	A
72165090	Angle/shape/section, i/nas, nfw than hot rlld/drawn/extruded, nes	3	A
72166100	Angle/shape/sectns, i/nas, nfw thn cld formd, from flat-rlld prods	3	A
72166900	Angles/shapes/sections, i/nas, nfw than cld formd/finished, nes	3	A
72169100	Angles/shapes/sections, i/nas, cold formd from flat-rld products	3	A
72169900	Angles/shapes/sections, i/nas, nes	3	A
72171000	Wire, iron or non alloy steel, not plated or coated	8	A
72172000	Wire, i/nas, plated or coated with zinc	8	A
72173010	Wire, i/nas, plated or coated with cupper	8	A
72173090	Wire, i/nas, plated or coated with other base metals nes	8	A
72179000	Wire, iron or non alloy steel, nes	8	A
72181000	Ingots & other primary forms of stainless steel	2	A
72189100	Semi-finished products of stainless steel, rectangular cros section	2	A
72189900	Other semi-finished products of stainless steel	2	A

HS2014	Description	Base Rate	Staging Category
72191100	Flat rlld prod, stainless steel, hr, in coil, w≥600mm, exce 10mm thk	4	A
72191200	Flat rlld prod, stainls steel, hr, in coil, w≥600mm, 4.75mm≤th≤10mm	4	A
72191312	Of a thickness of 3mm or more but less than 4.75mm, not acid pickled, containing by weight more than 5.5% of manganese of Ferro-chromiam-manganese steel, incoil	4	A
72191319	Of a thickness of 3mm or more but less than 4.75mm, not acid pickled, other stainless steel, incoil	4	A
72191322	Of a thickness of 3mm or more but less than 4.75mm, acid pickled, containing by weight more than 5.5% of manganese of Ferro-chromiam-manganese steel, incoil	4	A
72191329	Of a thickness of 3mm or more but less than 4.75mm, acid pickled, other stainless steel, incoil	4	A
72191412	Of a thickness of less than 3mm, not acid pickled, containing by weight more than 5.5% of marganese of Ferro-chromiam-marganese steel, in coils	4	A
72191419	Of a thickness of less than 3mm, not acid pickled, other stainless steel, incoil	4	A
72191422	Of a thickness of less than 3mm, acid pickled, containing by weight more than 5.5% of marganese of Ferro-chromiam-marganese steel, in coils	4	A
72191429	Of a thickness of less than 3mm, acid pickled, other stainless steel, incoil	4	A
72192100	Flat rlld prod, stainless steel, hr, nic, w≥600mm, exce 10mm thick	10	A
72192200	Flat rlld prod, stainless steel, hr, nic, w≥600mm, 4.75mm≤thk≤10mm	10	A
72192300	Flat rlld prod, stainless steel, hr, nic, w≥600mm, 3mm≤thk<4.75mm	10	A
72192410	Flat rlld prod, stainless steel, hr, nic, w≥600mm, 1mm≤thk<3mm	10	A
72192420	Flat rlld prod, stainless steel, hr, nic, w≥600mm, 0.5mm≤thk<1mm	10	A
72192430	Flat rlld prod, stainless steel, hr, nic, w≥600mm, thk<0.5mm	10	A
72193100	Flat rlld prod, stainless steel, cr, w≥600mm, 4.75mm or more thick	10	A
72193200	Flat rlld prod, stainless steel, cr, w≥600mm, 3mm≤thick<4.75mm	10	A
72193310	Stainless steel of a thickness exceeding 1mm but less than 3mm, containing by weight more than 5.5% of manganese of Ferro-chromiam-manganese steel, not further worked than cold-rolled	10	A
72193390	Other stainless steel of a thickness exceeding 1mm but less than 3mm, not further worked than cold-rolled	10	A
72193400	Flat rlld prod, stainless steel, cr, w≥600mm, 0.5mm≤thick≤1mm	10	A
72193500	Flat rlld prod, stainless steel, cr, w≥600mm, thick<0.5mm	10	A
72199000	Flat rlld prod, stainless steel, 600mm or more wide, nes	10	A
72201100	Flat rlld prod, stainless steel, hr, w<600mm, exce 4.75mm thick	10	A

HS2014	Description	Base Rate	Staging Category
72201200	Flat rlld prod, stainless steel, hr, w<600mm, less than 4.75mm thick	10	A
72202020	Flat-rolled products stainless steel, of a width of less than 600mm, of a thickness of 0.35mm or less	10	A
72202030	Flat-rolled products stainless steel, of a width of less than 600mm, of a thickness of more than 0.35mm but not exceeding 3mm	10	A
72202040	Flat-rolled products stainless steel, of a width of less than 600mm, of a thickness of 3mm or more	10	A
72209000	Flat rlld prod, stainless steel, w<600mm, nes	10	A
72210000	Bars/rods, stainless steel, hot rlld in irregularly wound coils	10	A
72221100	Bars/rods, stainsl stl, nfw th ht rl/drwn/extrud, of circ cross sectn	10	A
72221900	Bars/rods, stainless steel, nfw than hot rld/drawn/extrud, nes	10	A
72222000	Bars/rods, stainless steel, nfw than cold formed/cold finished	10	A
72223000	Bars/rods, stainless steel, nes	10	A
72224000	Angles, shapes & sections, stainless steel	10	A
72230000	Wire of stainless steel	10	A
72241000	Ingots & other primary forms of alloy steel, o/t stainless	2	A
72249010	Blooms/pieces roughly shapd by forgng, ≥10 t, alloy stl o/t stainsl	2	A
72249090	Semi-finished products of alloy steel o/t stainless, nes	2	A
72251100	Flat rlld prd of Si-electricl steel, w≥600mm, grain-orientd	3	A
72251900	Flat rlld prd of Si-electricl steel, w≥600mm, nes	6	A
72253000	Flat rlld prod, as, o/t stainsl, in coils, nfw than hr, w≥600mm, nes	3	A
72254010	Flat rlld prod, as, o/t stainsl, nic nfw than hr, w≥600mm, nes	3	A
72254091	Flat rlld prod, as, o/t stainsl, nic nfw than hr, w≥600mm, nes	3	A
72254099	Flat rlld prod, as, o/t stainsl, nic nfw than hr, w≥600mm, nes	3	A
72255000	Flat rlld prod, as, o/t stainsl, nfw than cold rlld, w≥600mm, nes	3	A
72259100	Flat rlld prod, as, o/t stainsl, w≥600mm, electrly coatd with zinc	7	A
72259200	Flat rlld prod, as, o/t stainsl, w≥600mm, otherwise coatd with zinc	7	A
72259910	Flat-rolled prod of high speed steel, w≥600mm	3	A
72259990	Flat rolled prod, of other alloy steel, w≥600mm,	7	A
72261100	Flat rlld prd, Si-electricl steel, grain-oriented, w<600mm	3	A
72261900	Flat rlld prd, Si-electricl steel, w<600mm, nes	3	A
72262000	Flat rlld prod, of high speed steel, w<600mm	3	A
72269110	Flat rlld prod, as, o/t stainless, nfw than hot rlld, w<600mm, nes	3	A



HS2014	Description	Base Rate	Staging Category
72269191	Flat rlld prod, as, o/t stainless, nfw than hot rlld, w<600mm, nes	3	A
72269199	Flat rlld prod, as, o/t stainless, nfw than hot rlld, w<600mm, nes	3	A
72269200	Flat rlld prod, as, o/t stainless, nfw than cold rlld, w<600mm	3	A
72269910	Other flat-rolled products of other alloy steel, electrolytically plated or coated with zinc	7	A
72269920	Other flat-rolled products of other alloy steel, otherwise plated or coated with zinc	7	A
72269990	Other flat-rolled products of other alloy steel, of a width of less than 600mm	7	A
72271000	Bars & rods, of high speed steel, hr, in irregularly wound coils	3	A
72272000	Bars & rods, of silico-manganese steel, hr, in irregular wound coils	6	A
72279010	Boron steel bars and rods, hot-rolled, in irregularly wound coils	3	A
72279090	Other bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel	3	A
72281000	Bars & rods of high speed steel, nes	3	A
72282000	Bars & rods of silico-manganese steel nes	6	A
72283010	Boron steel bars and rods, not further worked than hot-rolled, hot-drawn or extruded	3	A
72283090	Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded, of other alloy steel	3	A
72284000	Bars & rods, as, o/t stainless, not further worked than forged	3	A
72285000	Bars & rods, as, o/t stainless, not further wkd than cld formed/fin	3	A
72286000	Bars & rods, as, o/t stainless, nes	3	A
72287010	Section steel of caterpillar block, as, o/t stainless	6	A
72287090	Angles, shapes & sections, as, o/t stainless, nes	6	A
72288000	Bars & rods, hollow drill, alloy or non-alloy steel	7	A
72292000	Wire of silico-manganese steel	7	A
72299010	Wire of high speed steel	3	A
72299090	Other wire of other alloy steel, other than of silico-manganese steel and of high speed steel	7	A
73011000	Sheet piling, i/s w/n drilled/punched/made from assem elem	7	A
73012000	Angles, shapes & sections, welded, iron/steel	7	A
73021000	Rails, iron/steel	6	A
73023000	Switch blades/crossng frogs/point rods/oth crossng pieces, iron/stl	8	A
73024000	Fish plates & sole plates, iron/steel	7	A
73029010	Sleepers (cross-ties)	6	A
73029090	Rail/tramway construction material of iron/steel, nes	7	A

HS2014	Description	Base Rate	Staging Category
73030010	Tube./hollow profile of cast iron, circular cross section, inside diameter $\geq 500$ mm	4	A
73030090	Tubes, pipes & hollow profiles of cast iron, nes	4	A
73041110	Line pipe of a kind used for oil or gas pipelines of stainless steel, having an outside diameter of 215.9mm or more but not exceeding 406.4mm	5	A
73041120	Line pipe of a kind used for oil or gas pipelines of stainless steel, having an outside diameter exceeding 114.3mm but less than 215.9mm	5	A
73041130	Line pipe of a kind used for oil or gas pipelines of stainless steel, having an outside diameter not exceeding 114.3mm	5	A
73041190	Line pipe of a kind used for oil or gas pipelines of stainless steel, having an outside diameter of 406.4mm or more	5	A
73041910	Line pipe of a kind used for oil or gas pipelines, having an outside diameter of 215.9mm or more but not exceeding 406.4mm, other than those of stainless steel	5	A
73041920	Line pipe of a kind used for oil or gas pipelines, having an outside diameter exceeding 114.3mm but less than 215.9mm, other than those of stainless steel	5	A
73041930	Line pipe of a kind used for oil or gas pipelines, having an outside diameter not exceeding 114.3mm, other than those of stainless steel	5	A
73041990	Line pipe of a kind used for oil or gas pipelines, having an outside diameter of 406.4mm or more, other than those of stainless steel	5	A
73042210	Drill pipe of stainless steel, having an outside diameter not exceeding 168.3mm	4	A
73042290	Drill pipe of stainless steel, having an outside diameter of 168.3mm or more	4	A
73042310	Drill pipe, other than those of stainless steel, having an outside diameter not exceeding 168.3mm	4	A
73042390	Drill pipe, other than those of stainless steel, having an outside diameter of 168.3mm or more	4	A
73042400	Other pipe of a kind used in drilling for oil or gas, of stainless steel	4	A
73042910	Casing and tubing pipe, of a kind used in drilling for oil or gas, yield strength $< 552$ MPa	4	A
73042920	Casing and tubing pipe, of a kind used in drilling for oil or gas, $552$ MPa $\leq$ yield strength $< 758$ MPa	4	A
73042930	Casing and tubing pipe, of a kind used in drilling for oil or gas, yield strength $\geq 758$ MPa	4	A
73043110	Boiler tube/pipe, iron/non alloy steel, seamless, circular cross section, cold drawn/rolled	4	A
73043120	Geotechnical casing/drill pipe, iron/non alloy steel, seamless, circular cross section, cold drawn/rolled	8	A
73043190	Tubes, pipe..., iron/non alloy steel, seamless, circular cross section, cold drawn/rolled, nes	4	A
73043910	Boiler tube/pipe, iron/non alloy steel, seamless, circular cross section, not cold drawn/rolled	4	A
73043920	Geotechnical casing/drill pipe, iron/non alloy steel, seamless, circular cross section, not cold drawn/rolled	5	A
73043990	Tubes, pipe..., iron/non alloy steel, seamless, circular cross section, not cold drawn/rolled, nes	4	A

HS2014	Description	Base Rate	Staging Category
73044110	Boiler tube/pipe, stainls steel, smls, circ cs, cold d/r	10	A
73044190	Tubes, pipe, stainls steel, smls, circ cros sec, cold d/r, nes	10	A
73044910	Boiler tube/pipe, stnls s, smls, circular cs, not cold draw/rold	10	A
73044990	Tubes, pipe., stnls s, smls, circular cs, not cold dr/rl, nes	10	A
73045110	Boiler tube/pipe, alloy s o/t stnls, smls, circ cros sec, cold dr/rl	4	A
73045120	Geo casing/drill pipe, alloy s o/t stnls, smls, circ cs, cold dr/rl	4	A
73045190	Tube/pipe., alloy s o/t stnls, smls, circ cs, cold d/r, nes	4	A
73045910	Boiler tube/pipe, alloy s o/t stnls, smls, circ cs, not cld d/r, nes	4	A
73045920	Geo casng/drill pipe, alloy s o/t stnls, smls, circ cs, nt cld d/r, nes	4	A
73045990	Tube/pipe., alloy s o/t stnls, smls, circ cs, not cold dr/rl, nes	4	A
73049000	Tubes, pipe & hollow profiles, i's, smls, nes	4	A
73051100	Pipe, line, i/s, longitudinally subm arc wld, int/ext cs, dia >406.4mm	7	A
73051200	Pipe, line, i/s, longitudinally wld w int/ext circ cs, ext dia >406.4mm	3	A
73051900	Pipe, line, i/s, int/ext circ cross sect, wld, ext dia >406.4mm, nes	7	A
73052000	Casings, i/s, int/ext circ c sect, wld ext dia >406.4mm, o/g drill, nes	7	A
73053100	Tubes & pipe, i/s, longitudinally welded, external dia >406.4mm, nes	6	A
73053900	Tubes & pipe, i/s, welded, riveted'sim closed, ext dia >406.4mm, nes	6	A
73059000	Tubes & pipe, i/s, riveted'sim closed, ext dia >406.4mm, nes	6	A
73061100	Welded line pipe of a kind used for oil or gas pipelines, of stainless steel	7	A
73061900	Line pipe of a kind used for oil or gas pipelines, welded, otherthan those of stainless steel	7	A
73062100	Welded casing and tubing of a kind used in drilling for oil or gas, of stainless steel	3	A
73062900	Casing and tubing of a kind used in drilling for oil or gas, welded, other than those of stainless steel	3	A
73063011	Other tubes and pipes, welded, of a circular cross-section, of iron or non-alloy steel, having an outside diameter not exceeding 10mm, of a wall thickness of 0.7mm or less	3	A
73063019	Other tubes and pipes, welded, of a circular cross-section, of iron or non-alloy steel, having an outside diameter not exceeding 10mm, of a wall thickness more than 0.7mm	3	A
73063090	Other tubes and pipes, welded, of a circular cross-section, of iron or non-alloy steel, having an outside diameter exceeding 10mm	3	A
73064000	Tubes, pipe & hollow profiles, stnls steel, welded, of circ cs, nes	6	A
73065000	Tubes, pipe & hollow profiles, al/s, (o/t stain) wld, of circ cs, nes	3	A

HS2014	Description	Base Rate	Staging Category
73066100	Other welded tubes, ect, of circular cross-section, of iron or non-alloy steel, of square or rectangular cross-section	3	A
73066900	Other welded tubes, ect, of other non-circular cross-section	3	A
73069000	Tubes, pipe & hollow profiles, i/s, welded, nes	6	A
73071100	Fittings, pipe'tube, of non-malleable cast iron	5	A
73071900	Fittings, pipe'tube, cast, of i's, nes	8	A
73072100	Flanges, stainless steel	8.4	A
73072200	Threaded elbows, bends & sleeves of stainless steel	8.4	A
73072300	Fittings, butt welding, stainless steel	8.4	A
73072900	Fittings pipe'tube of stainless steel, nes	8.4	A
73079100	Flanges, i's, nes	7	A
73079200	Threaded elbows, bend & sleeves, i's, nes	4	A
73079300	Fittings, butt welding, i's, nes	7	A
73079900	Fittings, pipe'tube, i's, nes	4	A
73081000	Bridges & bridge sections, i's	8	A
73082000	Towers & lattice masts, i's	8.4	A
73083000	Doors, windows & their frames & thresholds for doors of i/s	10	A
73084000	Equipment for scaffolding, shuttering, propping'pit-propping, i/s	8.4	A
73089000	Structure/parts nes, prepd plate, rods etc for struct, i/s	4	A
73090000	Reservoirs, tanks, vats & sim ctnr, cap >300L, i's	10.5	A
73101000	Tanks, casks, drums, cans, boxes&sim contr, i's, cap.≥50L but<300L	10.5	A
73102110	Cans, i's, cap<50 litres, to be closed by crimping'soldering, nes	17.5	A
73102190	Cans, i's, cap<50 litres, to be closed by crimping'soldering, nes	17.5	A
73102910	Cans, i's, capacity<50 litres nes	17.5	A
73102990	Other tanks, casks, drums, cans, boxes and similar containers, of iron or steel, of a capacity of less than 50L	17.5	A
73110010	Containers for compressd/liquefied gas, i's, for retail packng	17.5	A
73110090	Containers for compressd/liquefied gas, i's, not for retail packng	8	A
73121000	Stranded wire, ropes & cables of i's, not electrically insulated	4	A
73129000	Plaited bands, slings & the like of i's, not elec insulated	4	A
73130000	Wire, barbed, twisted hoop, sgl flat'twisted double of i/s, for fencing	7	A
73141200	Woven endless bands for machinery of stainless steel, nes	12	A
73141400	Other woven cloth of stainless steel wire, nes	12	A
73141900	Other woven cloth of iron or steel wire	7	A
73142000	Grill, netting, fencing, i's, welded inter, cs dim≥3mm, ms≥100 scm	7	A

HS2014	Description	Base Rate	Staging Category
73143100	Grill/nettng/fencng, i's, weldd at intersectn, coatd with zinc	7	A
73143900	Grill/nettng/fencng, i's, weldd at intersection, nes	7	A
73144100	Other grill, netting and fencing, plated or coated with zinc	8	A
73144200	Other grill, netting and fencing, coated with plastics	8	A
73144900	Other grill, netting and fencing	8	A
73145000	Expanded metal, i's	8	A
73151110	Roller chain, i's, for bicycles	12	A
73151120	Roller chain, i's, for motorcycles	12	A
73151190	Roller chain, i's, nes	12	A
73151200	Chain, articulated link, i's, nes	12	A
73151900	Chain parts, articulated link, i's	12	A
73152000	Chain, skid, i's	12	A
73158100	Chain, stud link, i's	12	A
73158200	Chain, welded link, i's, nes	12	A
73158900	Chain, i's, nes	12	A
73159000	Chain parts, i's, nes	10	A
73160000	Anchors, grapnels & parts thereof of i's	10	A
73170000	Nails, stpl & sim art, i's, excl art of head No 8305 &art w/Cu hd	10	A
73181100	Screws, coach, i's	10	A
73181200	Screws, wood, i's, nes	10	A
73181300	Screw hooks & screw rings of i's	10	A
73181400	Screws, self-tapping, i's	10	A
73181510	Screws and bolts, with tensile strength of 800Mpa or more, whether or not with their nuts or washers	8	A
73181590	Bolts'screws nes, with'without their nuts'washers, i's	8	A
73181600	Nuts, i's, nes	8	A
73181900	Threaded articles of i's, nes	5	A
73182100	Washers, spring'lock, i's	10	A
73182200	Washers, i's, nes	10	A
73182300	Rivets, i's	10	A
73182400	Cotters & cotter-pins, i's	10	A
73182900	Non-threaded articles of i's, nes	10	A
73194010	Pins, safety, i's	10	A
73194090	Pins, i's, nes	10	A
73199000	Articles for use in the hand, i's, similar to sewing needles'pins	10	A
73201010	Leaf spings & leaves therefor, i's, for railway vehicles	6	A
73201020	leaf-springs and leaves thereof for motor vehicles	10	A

HS2014	Description	Base Rate	Staging Category
73201090	Leaf springs & leaves therefor, i's, excl. for railway vehicles	10	A
73202010	Helical springs, i's, for railway vehicles	6	A
73202090	Helical springs, i's, other than for railway vehicles	10	A
73209010	Other springs, i's, nes, for railway vehicles	6	A
73209090	Other springs, i's, nes, other than for railway vehicles	12	A
73211100	Cooking appliances&plate warmers for gas fuel'both gas & o/fuels, i/s	15	A
73211210	Kerosene cooking stoves, i's	21	A
73211290	Cooking appliances & plate warmers for liquid fuel, i/s, nes	21	A
73211900	Other cooking appliances and plate warmers, including for solid fuel	21	A
73218100	Household'camping appliances, i/s, nes, for gas or gas/oth fuels	23	A
73218200	Household'camping appliances, i/s, nes, for liquid fuel	21	A
73218900	Other non-electric domestic appliances, including for solid fuel	21	A
73219000	Parts of appliances of heading No. 73.21	12	A
73221100	Radiators & parts thereof, cast iron	21	A
73221900	Radiators & parts thereof, i's, other than cast iron	21	A
73229000	Air heaters, hot air distributors, i's & identifiable parts, nes	20	A
73231000	I's wool, incl pot scourers, polishing pads, gloves & like, i/s	14	A
73239100	Table, kitchen and other household articles & parts thereof, of cast iron not enam nes	20	A
73239200	Table, kitchen and other household articles & parts, of cast iron enam, nes	20	A
73239300	Table, kitchen and other household articles & parts thereof, stainless steel, nes	12	A
73239410	Basin of iron or steel, enamelled	20	A
73239420	Casserole of iron or steel, enamelled	20	A
73239490	Table, kitchen and other household articles & parts thereof, iron or steel, nes	20	A
73239900	Table, kitchen'oth household art&parts thereof, of i's, nes	20	A
73241000	Sinks & wash basins, stainless steel	18	A
73242100	Baths, cast iron, enamelled'not	10	A
73242900	Baths, i's, nes	30	A
73249000	Sanitary ware&parts thereof, i's, nes, for example bedpans, douche cans	25	A
73251010	Cast articles of non-malleable cast iron, nes, for technical use	7	A
73251090	Cast articles of non-malleable cast iron, nes, not f technicl use	20	A
73259100	Balls, grinding & similar articles of i's, cast for mills	10.5	A
73259910	Cast articles of i's, nes, for technical use	10.5	A

HS2014	Description	Base Rate	Staging Category
73259990	Cast articles of i's, nes, not for technical use	20	A
73261100	Balls, grinding & similar art. of i's, forged/stamped, not f/wkd	10.5	A
73261910	Forged/stamped articles of i's, nfw, nes, for technical use	10.5	A
73261990	Forged/stamped articles of i's, nfw, nes, not for technical use	20	A
73262010	Articles of iron/steel wire, nes, for technical use	10	A
73262090	Articles of iron/steel wire, nes, not for technical use	18	A
73269011	Articles, i's, nes, for technical use	10.5	A
73269019	Articles, i's, nes, for technical use	10.5	A
73269090	Articles, i's, nes, not for technical use	8	A
74010000	Copper mattes; cement copper ( precipitated copper )	2	A
74020000	Cu unrefined, Cu anodes for electrolytic refining	2	A
74031111	Cu cathodes containing more than 99.9935% Cu by weight, unwrought	2	A
74031119	Other Cu cathodes, unwrought	2	A
74031190	Cu cathodes & sections of cathodes unwrought	2	A
74031200	Wire bars, Cu, unwrought	2	A
74031300	Billets, Cu, unwrought	2	A
74031900	Refined Cu products, unwrought, nes	2	A
74032100	Cu-zinc base alloys, unwrought	1	A
74032200	Cu-tin base alloys, unwrought	1	A
74032900	Cu alloys, unwrought (other than master alloys of heading No 74.05)	1	A
74040000	Waste & scrap, Cu'Cu alloy	1.5	A
74050000	Master alloys of Cu	4	A
74061010	Powders, of refined Cu, of non-lamellar structure	3	A
74061020	Powders, of Cu-Ni' Cu-Ni-Zn base alloys, of n-lamellar structure	6	A
74061030	Powders, of copper-zinc base alloys, of non-lamellar structure	6	A
74061040	Powders, of copper-tin base alloys, of non-lamellar structure	6	A
74061090	Powders, of Cu alloys, nes, of non-lamellar structure	6	A
74062010	Powders, of refined Cu, of lamellar structure & flakes	4	A
74062020	Powders, of Cu-Ni'Cu-Ni-Zn alloys of lamellar struc & flakes	6	A
74062090	Powders, of Cu alloys, nes, of lamellar struc & flakes	6	A
74071010	Bars, rods & profiles of chrominm and zirconium copper	4	A
74071090	Other bars, rods & profiles of other refined Cu	4	A
74072111	Copper-zinc base alloys (brass) bars and rods with a straightness not exceeding 0.5mm/m	7	A
74072119	Other copper-zinc base alloys (brass) bars and rods	7	A

HS2014	Description	Base Rate	Staging Category
74072190	Bars, rods & profiles of Cu-Zn base alloys	7	A
74072900	Bars, rods & profiles, Cu alloy nes	7	A
74081100	Wire of refined Cu of which the max cs dimension >6mm	4	A
74081900	Wire of refined Cu of which the max cs dimension ≤6mm	4	A
74082100	Wire, Cu-zinc base alloy	7	A
74082210	Copper wires, of copper-nickel-zinc-lead base alloys (leaded nickel silver)	8	A
74082290	Wire, Cu-Ni base alloy'Cu-Ni-zinc base alloy	8	A
74082900	Wire, Cu alloy, nes	7	A
74091110	Plate, sheet & strip of refined Cu, in coil, thick >0.15mm, containing Oxygen no more than 10PPM	4	A
74091190	Plate, sheet & strip of refined Cu, in coil, thick >0.15mm	4	A
74091900	Plate, sheet & strip of refined Cu, not in coil, thick >0.15mm	4	A
74092100	Plate, sheet & strip of Cu-Zn base alloys, in coil, thick >0.15mm	7	A
74092900	Plate, sheet & strip of Cu-Zn base alloys, not in coil, thick > 0.15mm	7	A
74093100	Plate, sheet & strip of Cu-tin base alloys, in coil, thick >0.15mm	7	A
74093900	Plate, sheet & strip of Cu-tin base alloys, not in coil, thick > 0.15mm	7	A
74094000	Plate, sheet & strip of Cu-Ni'Cu-Ni-Zn base alloy, thick >0.15mm	7	A
74099000	Plate, sheet & strip of Cu alloy, thick >0.15mm, nes	7	A
74101100	Foil of refined Cu, not backed	4	A
74101210	Foil of Cu-Ni base'Cu-Ni-Zn base alloys, not backed	7	A
74101290	Foil of Cu alloys, nes, not backed	7	A
74102110	refined Copper foil (backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15mm, Suitable for manufacturing printed circuit board	4	A
74102190	Foil of refined Cu, backed	4	A
74102210	Foil of Cu-Ni'Cu-Ni-Zn base alloy, backed	7	A
74102290	Foil of Cu alloys, nes, backed	7	A
74111011	Refined copper tubes with screw thread or wing, having the external diameter not exceeding 5mm	4	A
74111019	Other refined copper tubes, having the external diameter not exceeding 5mm	4	A
74111020	refined Copper tubes and pipes, the external diameter exceeds 70mm	4	A
74111090	Tubes and pipes of refined copper, having the external diameter of 25mm or more	4	A
74112110	Circumvolution tubes of copper-zinc base alloys	7	A
74112190	Tubes and pipes of copper-zinc base alloys (brass), other than circumvolution	7	A
74112200	Pipes & tubes, Cu-Ni base alloy'Cu-Ni-zinc base alloy	7	A



HS2014	Description	Base Rate	Staging Category
74112900	Pipes & tubes, Cu alloy, nes	7	A
74121000	Fittings, pipe'tube, of refined Cu	4	A
74122010	Fittings, pipe'tube, of Cu-Ni/Cu-Ni-Zn base alloys	7	A
74122090	Fittings, pipe'tube, of Cu alloys, nes	7	A
74130000	Stranded wire, cable, plaited bands & like of Cu not elec insulated	5	A
74151000	Nails, tacks, drawing pins, staples & sim art of Cu'i/s w Cu hd	8	A
74152100	Washers, Cu, including spring washers	10	A
74152900	Art. of Cu, not threaded, nes, similar to those of heading 7415.10&21	10	A
74153310	Screws, Cu' for wood	8	A
74153390	Screws, bolts and nuts of Cu' excluding wood screws	8	A
74153900	Articles of Cu threaded, nes similar to bolts, nuts & screws	10	A
74181010	Pot scourers, scouring/polishing pads, gloves & like, of Cu	18	A
74181020	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper	20	A
74181090	Table, kitchen articles and parts thereof; ect, of copper	18	A
74182000	Sanitary ware & parts thereof of Cu	18	A
74191000	Chain & parts thereof of Cu	14	A
74199110	Cast/mlded/stamped/forged Cu artcils, nfw, for technical use	10	A
74199190	Cast/mlded/stamped/forged Cu artcils, nfw, not for techncl use	20	A
74199920	Copper springs	10	A
74199930	Cloth ( including endless bands ), of copper wire	7	A
74199940	Grill and netting, of copper wire, expanded meta of copper	8	A
74199950	Cooking or heating appararatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper	20	A
74199991	Other articles of copper for technical use	10	A
74199999	Other articals of copper not for technical use	20	A
75011000	Ni mattes	3	A
75012010	Nickel intermediate products obtained by hydrometallurgical processing	3	A
75012090	Ni oxide sinters & other intermediate products of Ni metallurgy	3	A
75021010	Ni contain more than 99.99% Ni and Co, and Co less then 0.005% by weight, unwrought, not alloyed	3	A
75021090	Ni unwrought, not alloyed	3	A
75022000	Ni unwrought, alloyed	3	A
75030000	Waste & scrap, Ni	1.5	A
75040010	Nickel powders & flakes, not alloyed	4	A
75040020	Nickel powders and flakes, alloys	4	A
75051100	Bars, rods & profiles, Ni, not alloyed	6	A

HS2014	Description	Base Rate	Staging Category
75051200	Bars, rods & profiles, Ni alloy	6	A
75052100	Wire, Ni, not alloyed	6	A
75052200	Wire, Ni alloy	6	A
75061000	Plates, sheet, strip & foil, Ni, not alloyed	6	A
75062000	Plates, sheet, strip & foil, Ni alloy	6	A
75071100	Tubes & pipe, Ni, not alloyed	6	A
75071200	Tubes & pipe, Ni alloy	6	A
75072000	Fittings, pipe & tube, Ni	6	A
75081010	Cloth of Ni wire	6	A
75081080	Grill and netting of Ni wire, for technical use	6	A
75081090	Grill and netting of Ni wire, not for technical use	6	A
75089010	Electroplating anodes of Ni	4	A
75089080	Other articles of Ni, nes, for technical use	6	A
75089090	Other articles of Ni, nes, not for technical use	6	A
76011010	Containing by weight 99.95% or more of aluminium unwrought aluminium, not alloyed	5	A
76011090	Al unwrought, not alloyed, nes	5	A
76012000	Al unwrought, alloyed	7	A
76020000	Waste & scrap, Al	1.5	A
76031000	Powders, Al, of non-lamellar structure	6	A
76032000	Powders, Al, of lamellar structure, including flakes	7	A
76041010	Bars, rods, Al, not alloyed	5	A
76041090	Bars, rods & profiles, Al, not alloyed	5	A
76042100	Profiles, hollow, Al, alloyed	5	A
76042910	Bars, rods, Al alloyed	5	A
76042990	Bars, rods & other profiles, Al alloyed	5	A
76051100	Wire, Al, not alloyed, with a max cross sectional dim >7mm	8	A
76051900	Wire, Al, not alloyed, with a max cross sectional dim ≤7mm	8	A
76052100	Wire, Al alloy, with a maximum cross sectional dim >7mm	8	A
76052900	Wire, Al alloy, with a maximum cross sectional dim ≤7mm	8	A
76061121	Rectangular plates, sheets and strip, of not alloyed aluminium-plastic composite, 0.3mm ≤ thickness < 0.36mm	6	A
76061129	Other rectangular plates, sheets and strip, of not alloyed aluminium-plastic composite, 0.3mm ≤ thickness < 0.36mm	6	A
76061191	Rectangular plates, sheets and strip, of not alloyed aluminium-plastic composite, nes	6	A
76061199	Other rectangular plates, sheets and strip, of not alloyed aluminium-plastic composite, nes	6	A
76061220	Plate, sheet/strip, Al alloy, rect'sq, 0.2 < thick < 0.28mm	6	A

HS2014	Description	Base Rate	Staging Category
76061230	Plate, sheet'strip, Al alloy, rect'sq, 0.2mm≤thick≤0.35	6	A
76061251	Rectangular paltes, sheets and strip of aluminium alloys-plastic composite, of a thickness of 0.35mm or more but not exceeding 4mm	6	A
76061259	Other rectangular paltes, sheets and strip of aluminium alloys, of a thickness of 0.35mm or more but not exceeding 4mm	6	A
76061290	Rectangular paltes, sheets and strip of aluminium alloys, of a thickness exceeding 0.4mm	6	A
76069100	Plate, sheet'strip, Al, not alloyed, >0.2mm thick, nes	6	A
76069200	Plate, sheet'strip, Al alloy, >0.2mm thick, nes	10	A
76071110	Foil, Al, not backed, rolled but not further worked, ≤0.007mm	6	A
76071120	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materlals) Of a thickness exceeding 0.007mm, but not exceeding 0.01mm	6	A
76071190	Foil, Al, not backed, rolled but not further worked, ≤0.2mm, >0.007mm	6	A
76071900	Foil, Al, not backed & not >0.2mm thick, nes	6	A
76072000	Foil, Al, backed, not >0.2mm thick excluding any backing	6	A
76081000	Tubes & pipe, Al, not alloyed	8	A
76082010	Tubes and pipes of aluminium alloys having an outside diameter not exceeding 10cm	8	A
76082091	Tubes and pipes of aluminium alloys, having an outside diameter exceeding 10cm and a wall thickness not exceeding 25mm	8	A
76082099	Other tubes and pipes of aluminium alloys	8	A
76090000	Aluminium tube or pipe fittings	8	A
76101000	Aluminium doors, windows & their frames & thresholds for doors	25	A
76109000	Alumn structure/parts nes, prepd plate, rods etc for struct	6	A
76110000	Alumn vats/similar containers, >300L, excl for compres/liquid gas	12	A
76121000	Alumn collapsible tubular containers	12	A
76129010	Alumn tear tab ends and bodies thereof	30	A
76129090	Alumn containers, <300L, without mech/thermo equipment, nes	12	A
76130010	Al containers for compressed'liquefied gas, for retail packng	12	A
76130090	Al containers for compressed'liquefied gas, not for retail pack	6	A
76141000	Al stranded wire, cable, etc, with steel core, not elect insulatd	6	A
76149000	Al stranded wire, cable, etc, not elect insulatd, nes	6	A
76151010	Al pot scourers, scouring/polishng pads, gloves & like	18	A
76151090	Al table/kitchen/other household articles & parts, nes	15	A
76152000	Al sanitary ware & parts thereof	18	A

HS2014	Description	Base Rate	Staging Category
76161000	Al nails, tacks, staples, bolts, nuts & similar articles	10	A
76169100	Cloth/grill/netting/fencing of Al wire	10	A
76169910	Other Al articles nes, for technical use	10	A
76169990	Other Al articles nes, not for technical use	15	A
78011000	Lead refined unwrought	3	A
78019100	Lead unwrought containing antimony as principal other element	3	A
78019900	Lead unwrought nes	3	A
78020000	Lead waste & scrap	1.5	A
78041100	Lead sheets, strip & foil of a thickness (excl.backing)<0.2mm	6	A
78041900	Lead plates, sheet, strip & foil nes	6	A
78042000	Lead powders & flakes	6	A
78060010	Lead bars, rods, profiles and wire	6	A
78060090	Other articles of lead	6	A
79011110	Unwrought zinc, not alloyed, containing by weight 99.995% or more of zinc	3	A
79011190	Unwrought zinc, not alloyed, containing by 99.99%≤weight<99.995% of zinc	3	A
79011200	Unwrought zinc, not alloyed, containing by weight<99.99% of zinc	3	A
79012000	Zinc alloys unwrought	3	A
79020000	Zinc waste & scrap	1.5	A
79031000	Zinc dust	6	A
79039000	Zinc powders & flakes	6	A
79040000	Zinc bars, rods, profiles & wire	6	A
79050000	Zinc plates, sheets, strip & foil	6	A
79070020	Zinc tubes or pipes and zinc tube or pipe fittings	6	A
79070030	Cellpacking blanks ( zinc biscuits )	6	A
79070090	Other articles of zinc, nes, not for industrial use	6	A
80011000	Tin not alloyed unwrought	3	A
80012010	Babbitt metal, unwrought	3	A
80012021	Solder of containing by weight less than 0.1% of lead	3	A
80012029	Other solder	3	A
80012090	Tin alloys unwrought, nes	3	A
80020000	Tin waste & scrap	1.5	A
80030000	Tin bars, rods, profiles & wire	8	A
80070020	Tin plates, sheets and strip, of a thickness exceeding 0.2mm	8	A
80070030	Tin foil of a thinkness not exceeding 0.2mm, tin powers and flakes	8	A
80070040	Tin tubes, pipes and tube or pipe fittings	8	A

HS2014	Description	Base Rate	Staging Category
80070090	Other tin articles nes, not for technical use	8	A
81011000	Tungsten powders	6	A
81019400	Tungsten unwrought, incl bars/rods simply sintered	3	A
81019600	Tungsten wire	8	A
81019700	Tungsten waste and scrap	3	A
81019910	Unwrought bars, rods and profiles of tungsten, including waste and scrap	5	A
81019990	Other articles of tungsten	8	A
81021000	Molybdenum powders	6	A
81029400	Molybdenum unwrought, incl bars/rods simply/sintered	3	A
81029500	Molybdenum bars/rods/profiles/plate/sheet/strip'foil	8	A
81029600	Molybdenum wire	8	A
81029700	Molybdenum waste and scrap	3	A
81029900	Molybdenum articles nes	8	A
81032011	Powder of tantalum, loose density less than 2.2g/cm <sup>3</sup>	6	A
81032019	Powder of tantalum, loose density of 2.2g/cm <sup>3</sup> or more	6	A
81032090	Unwrought tantalum, including bars and rods	6	A
81033000	Tantalum waste and scrap	6	A
81039011	Tantalum wire, smaller than 0.5mm in diameter	8	A
81039019	Other tantalum wire	8	A
81039090	Tantalum wrought and articles thereof	8	A
81041100	Magnesium unwrought containg $\geq$ 99.8% of magnesium	6	A
81041900	Magnesium unwrought nes	6	A
81042000	Magnesium waste & scrap	1.5	A
81043000	Magnesium raspngs/turnngs/granuls gradd accordg to size & powders	8	A
81049010	Magnesium, wrought	8	A
81049020	Magnesium articles	8.4	A
81052010	Intermediate products of cobalt wet-processing metallurgy	4	A
81052020	Cobalt, unwrought, intermediate products, powders	4	A
81052090	Cobalt, unwrought, intermediate products, powders	4	A
81053000	Cobalt waste and scrap	4	A
81059000	Cobalt wrought & articles thereof	8	A
81060010	Bismuth unwrought; waste & scrap; powders	3	A
81060090	Bismuth wrought & articles thereof	8	A
81072000	Cadmium, unwrought; powders	3	A
81073000	Cadmium waste & scrap	3	A
81079000	Cadmium wrought & articles thereof	8	A
81082021	Titanium sponge	3	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
81082029	Other unwrought titanium	3	A
81082030	Titanium powders	3	A
81083000	Titanium waste & scrap	3	A
81089010	Titanium bars, rods, shapes, sections	8	A
81089020	Titanium wire	8	A
81089031	Titanium plates, sheets, strip, foil, ≤0.8mm	8	A
81089032	Titanium plates, sheets, strip, foil, > 0.8mm	8	A
81089040	Titanium tubes or pipes	8	A
81089090	Titanium wrought & articles thereof, nes	8	A
81092000	Zirconium unwrought; powders	3	A
81093000	Zirconium waste & scrap	3	A
81099000	Zirconium wrought & articles thereof	8	A
81101010	Antimony unwrought	3	A
81101020	Antimony powders	3	A
81102000	Antimony waste & scrap	3	A
81109000	Antimony wrought & articles thereof	8	A
81110010	Manganese unwrought; waste & scrap; powders	3	A
81110090	Manganese unwrought & articles thereof	8	A
81121200	Beryllium unwrought; powders	3	A
81121300	Beryllium waste & scrap	3	A
81121900	Beryllium wrought & articles thereof	8	A
81122100	Chromium unwrought; powders	3	A
81122200	Chromium waste, scrap	3	A
81122900	Chromium unwrought and articles thereof, nes	3	A
81125100	Thallium unwrought; powders	3	A
81125200	Thallium waste & scrap	3	A
81125900	Thallium unwrought and articles thereof, nes	8	A
81129210	Germanium; unwrought, waste and scrap	3	A
81129220	Vanadium; unwrought, waste and scrap	3	A
81129230	Indium; unwrought, waste and scrap, powders	3	A
81129240	Niobium; unwrought, waste and scrap, powders	3	A
81129290	Base metal and articles thereof, unwrought	3	A
81129910	Germanium and articles thereof	3	A
81129920	Vanadium and articles thereof	3	A
81129930	Wrought indium and articles thereof	8	A
81129940	Wrought niobium and articles thereof	8	A
81129990	Wrought base metal and articles thereof	8	A
81130010	Granules and powders of cermets	8.4	A

HS2014	Description	Base Rate	Staging Category
81130090	Other cermets and articles thereof, including waste and scrap	8.4	A
82011000	Spades & shovels	8	A
82013000	Mattocks, picks, hoes & rakes	8	A
82014000	Aces, bill hooks & similar hewing tools	8	A
82015000	Secateurs & similar one-handed pruners & shears	8	A
82016000	Hedge shears, two-handed pruning shears & sim two-handed shears	8	A
82019010	Forks	8	A
82019090	Scythes, sickles & oth hand tools used in agri., horticulture etc	8	A
82021000	Hand saws	8.4	A
82022010	Band saw blades	8	A
82022090	Band saw blades	8	A
82023100	Circular saw blades with working part of steel	8	A
82023910	Circular saw blades, with working part of natural or synthetic diamonds or cubic boron nitride	8	A
82023990	Circular saw blades with working part of other materials	8	A
82024000	Chain saw blades	8	A
82029110	Straight saw blades for working metal, for use wiwth mechanical saws	8	A
82029190	Straight saw blades for working metal, nes	8	A
82029910	Other saw blades, for use with mechanical saws, nes	8.4	A
82029990	Other saw blades, nes	10.5	A
82031000	Files, rasps & similar tools	10.5	A
82032000	Pliers (incl. cutting pliers), pincers, tweezers & similar tools	10.5	A
82033000	Metal cutting shears, tinmen's snips & oth metal/wire cutting shears	10.5	A
82034000	Pipe-cutters, bolt croppers, perforating punches & similar tools	10.5	A
82041100	Wrenches, hand-operated, with non-adjustable jaws	10.5	A
82041200	Wrenches, hand-operated, with adjustable jaws	10	A
82042000	Wrench sockets including ratchet handles extensions & spinners	10	A
82051000	Drilling, threading or tapping tools	10	A
82052000	Hammers & sledge hammers	10	A
82053000	Planes, chisels, gouges & similar cutting tools for working wood	10.5	A
82054000	Screwdrivers	10.5	A
82055100	Curling irons, cork screws, nut-crackers & other household tools	10.5	A
82055900	Tools for masons, watchmakers, miners & hand tools nes	10	A
82056000	Blow torches	10	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
82057000	Vices, clamps & the like	10.5	A
82059000	Sets of articles of two or more of the foregoing subheadings	10.5	A
82060000	Tools of two/more of heading Nos 82.02 to 82.05, in sets for retail	10.5	A
82071300	Rock drilling/earth boring tools with working part of cermets	8	A
82071910	Rock drill/earth boring tools with workng part of diamond/cubic BN	8	A
82071990	Rock drilling/earth boring tools with workng part of oth material, nes	8	A
82072010	Dies f draw/extrudng metal with workng part of diamond/cubic BN	8	A
82072090	Dies for drawng/extrudng metal with workng part of oth materials, nes	8	A
82073000	Tools for pressing, stamping/punching	8	A
82074000	Tools for tapping/threading	8	A
82075010	Tools for drilling, nes, with working part of diamond/cubic BN	8	A
82075090	Tools for drilling, with workng part of oth materials, nes	8	A
82076010	Tools for boring/broaching, with working part of diamond/cubic BN	8	A
82076090	Tools for boring/broaching, with working part of other material, nes	8	A
82077010	Tools for milling with working part of natural or synthetic diamonds or cubic boron nitride	8	A
82077090	Other tools for milling	8	A
82078010	Tools for turning with working part of natural or synthetic diamonds or cubic boron nitride	8	A
82078090	Other tools for turning	8	A
82079010	Interchngeable tools, nes, with working part of diamond/cubic BN	8	A
82079090	Interchangeable tools, nes, with workng part of oth maerials	8	A
82081011	Knives and cutting blades of sintered metal cardides, plated or coated, for metal working, for machines or for mechanical appliances	8	A
82081019	Other knives and cutting blades of sintered metal cardides, for metal working, for machines or for mechanical appliances	8	A
82081090	Knives & blades for machines/mechanical appliances for metal working	8	A
82082000	Knives & blades for machines/mechanical appliances for wood working	8	A
82083000	Knives & blades for kitchen appliances/food industry machines	8	A
82084000	Knives & blades for agricultural, horticultural/forestry machines	8	A
82089000	Knives & blades for leather, paper, tobacco machines & oth industries	8	A
82090010	Plates of tools, unmounted, of cermets	8	A



HS2014	Description	Base Rate	Staging Category
82090021	Cermet sticks, with a grain size of less than 0.8 microns	8	A
82090029	Sticks of tools, unmounted, of cermets	8	A
82090030	Tips of tools, unmounted, of cermets	8	A
82090090	Others articles of tools, unmounted, of cermets	8	A
82100000	Hand-operated mechanical appliances, weight ≤10 kg, for food prep	18	A
82111000	Sets of assorted knives	18	A
82119100	Table knives having fixed blades	18	A
82119200	Butcher's knives, hunting knives & other knives having fixed blades	12	A
82119300	Pocket & pen knives & other knives with folding blades	18	A
82119400	Blades for knives of hd 8211.10 to 8211.94	14	A
82119500	Handles of base metal	12	A
82121000	Razors including safety razors & open blade type	12	A
82122000	Safety razor blades, including razor blade blanks in strips	14	A
82129000	Parts of non-electric razors	12	A
82130000	Scissors, tailors' shears & similar shears, & blades therefor	12	A
82141000	Paper knives, letter openers, erasing knives, pencil sharpeners & blades	12	A
82142000	Manicure/pedicure sets & instruments (including nail files)	18	A
82149000	Kitchen chopper, cleavers & mincing knives & oth articles of cutlery	18	A
82151000	Tableware sets containng ≥ one article plated with precious mtl	18	A
82152000	Tableware sets not containing articles plated with precious metal	18	A
82159100	Tableware articles not in sets plated with precious metal	18	A
82159900	Tableware articles not in sets & not plated with precious metal	18	A
83011000	Padlocks of base metal	14	A
83012010	Central control door lock for motor vehicles	10	A
83012090	Other motor vehicle lock	10	A
83013000	Locks of a kind used for furniture of base metal	14	A
83014000	Locks of base metal, nes	14	A
83015000	Clasps & frames with clasps, incorporating locks, of base metal	14	A
83016000	Lock parts, incl parts of clasps/frames with clasps, of base mtl, nes	12	A
83017000	Keys, incl blanks for keys presented separately, of base metal	10	A
83021000	Hinges of base metal	10	A
83022000	Castors of base metal	12	A
83023000	Mountings, fittings & sim articles of base mtl nes for motor vehicle	10	A

HS2014	Description	Base Rate	Staging Category
83024100	Mountings, fittings & sim articles of base mtl nes for buildings	14	A
83024200	Mountings, fittings & sim articles of base mtl nes for furniture	12	A
83024900	Mountings, fittings & similar articles of base metal, nes	12	A
83025000	Hat-racks, hat-pegs, brackets & sim fixtures, of base mtl, nes	14	A
83026000	Door closures, automatic, of base metal	12	A
83030000	Safes, safe deposit lockers, strong boxes & the like of base mtl	14	A
83040000	Filing cabinet & sim office/desk equipment, of base metal	10.5	A
83051000	Fitting for loose-leaf binders/files of base metal	10.5	A
83052000	Staples in strips, of base metal	10.5	A
83059000	Letter corners, letter/paper clips & similar office art of base mtl	10.5	A
83061000	Bells, gongs & the like, of base metal	8	A
83062100	Statuettes & other ornaments plated with precious metal	8	A
83062910	Cloisonne statuettes & other ornaments	8	A
83062990	Other statuettes & other ornaments of base metal, nes	8	A
83063000	Photograph, picture, 'similar frames & mirrors of base metal	8	A
83071000	Tubing, flexible, with/without fittings of i's	8.4	A
83079000	Tubing, flexible, with/without fittings, of base metal, nes	8.4	A
83081000	Hooks, eyes & eyelets of base metal	10.5	A
83082000	Rivets, tubular, bifurcated of base metal	10.5	A
83089000	Claps, buckles & like, beads & spangles of base metal	10.5	A
83091000	Corks, crown, of base metal	18	A
83099000	Stoppers, caps, lids & oth packing accessories of base mtl, nes	12	A
83100000	Letters, numbers, sign plates & sim articles of base metal	18	A
83111000	Electrodes, coated, of base metal, for electric arc welding	8	A
83112000	Wire, cored, of base metal, for electric arc welding	8	A
83113000	Coated rods & cored wire of base mtl for soldering, brazing/welding	8	A
83119000	Coatd tubes/sim prod of base mtl/mtl carbd, nes, for soldrg/brazing..	8	A
84011000	Nuclear reactors	2	A
84012000	Machinery & apparatus for isotopic separation & parts thereof	1	A
84013010	Fuel elements (cartridges), non-irradiated	2	A
84013090	Parts of non-irradiated fuel elements	1	A
84014010	Parts of non-irradiated associated assembly of nuclear reactors	1	A
84014020	Reactor internals of nuclear reactors	1	A

HS2014	Description	Base Rate	Staging Category
84014090	Parts of nuclear reactors	1	A
84021110	Watertube boilers for electricity, steam production $\geq 900$ T per hour	3	A
84021190	Other watertube boilers with a steam production $>45$ T per hour	14	A
84021200	Watertube boilers with a steam production not $>45$ T per hour	5	A
84021900	Vapour generating boilers nes, including hybrid boilers	5	A
84022000	Super-heated water boilers	16	A
84029000	Parts of steam'vapour generating boilers nes	2	A
84031010	Central heating boilers, household type	10	A
84031090	Central heating boilers nes	10	A
84039000	Parts of central heating boiler nes	6	A
84041010	Auxiliary plant for use with generating boilers of 84.02	7	A
84041020	Auxiliary plant for use with generating boilers of 84.03	10	A
84042000	Condensers for steam'vapour power units	14	A
84049010	Parts of auxiliary plant of heading No. 84041020	10	A
84049090	Parts of auxiliary plant/condensers of headngs 84041010, 84042000	7	A
84051000	Producer gas'water gas generators acetylene gas gen & sim gas gen	14	A
84059000	Parts of prod gas'wat gas gen, acetylene gas gen & sim water gas gen	8	A
84061000	Steam & vapour turbines for marine propulsion	5	A
84068110	Other steam & vapour turbines, $40\text{MW} < \text{output} \leq 100\text{MW}$	5	A
84068120	Other steam & vapour turbines, $100\text{MW} < \text{output} \leq 350\text{MW}$	5	A
84068130	Other steam & vapour turbines, of an output $>350\text{MW}$	6	A
84068200	Other steam & vapour turbines, $\text{output} \leq 40\text{MW}$	5	A
84069000	Parts of steam & vapour turbines	2	A
84071010	Aircraft engines, spark-igni recip-/rotary type, of an $\text{output} \leq 298\text{kW}$	2	A
84071020	Aircraft engines, spark-ignition recip-/rotary type, $\text{output} > 298\text{kW}$	2	A
84072100	Mmarine outboard motors, spark-ignition recip-/rotary type	8	A
84072900	Marine engines nes, spark-ignition reciprocating'rotary type	8	A
84073100	Engines, spark-igni reciprocating, f vehcl Ch 87, $\leq 50\text{cc}$	10	B
84073200	Engines, spark-igni reciprocating, for vehcl Ch 87, $>50\text{cc}$ but $\leq 250\text{cc}$	10	B
84073300	Engines, spark-igni reciprocating, f vehcl Ch 87, $>250\text{cc}$ to $1000\text{cc}$	10	B
84073410	Engines, spark-igni reciprocating, f vehcl Ch 87, $>1000\text{cc}$ but $\leq 3000\text{cc}$	10	B
84073420	Engines, spark-igni reciprocating, for vehcl Ch 87, $>3000\text{cc}$	10	B

HS2014	Description	Base Rate	Staging Category
84079010	Biogas engine	12	B
84079090	Other engines, spark-ignition type, nes	18	B
84081000	Marine propulsion engines, diesel	5	A
84082010	Engines, diesel, output $\geq$ 132.39kw, for vehicles of Ch. 87	9	A
84082090	Engines, diesel, of an output<132.39kw, for vehicles of Ch 87	25	A
84089010	Engines, diesel for locomotives	6	A
84089091	Engines, diesel, nes, output $\leq$ 14kw	5	A
84089092	Engines, diesel, nes, 14kw<output<132.39kw	8.4	A
84089093	Engines, diesel, nes, output $\geq$ 132.39kw	5	A
84091000	Parts for spark-ignition type aircraft engines	2	A
84099110	Parts for marine propulsion engines, spark-igni type	6	A
84099191	Parts for electric fuel injection devices	5	A
84099199	Parts for other spark-ignition type engines, nes	5	A
84099910	Parts for marine propulsion engines, diesel/semi-diesel	5	A
84099920	Parts for locomotive engines, diesel/semi-dieses	2	A
84099991	Parts for diesel & semi-diesel engines $\geq$ 132.39kw, nes	2	A
84099999	Parts for diesel & semi-diesel engines <132.39kw, nes	8.4	A
84101100	Hydraulic turbines & water wheels of a power $\leq$ 1000 kw	10	A
84101200	Hyd turbines & water wheels of a 1000kw<power $\leq$ 10000 kw	10	A
84101310	Hydraulic turbines/water wheels, blow-down type, >30000 kw	10	A
84101320	Hydraulic turbines/water wheels, tubular type, >35000 kw	10	A
84101330	Hydraulic turbines/water wheels, water pump type, >200000 kw	10	A
84101390	Hydraulic turbines/water wheels of a power >10000 kw, nes	10	A
84109010	Regulators of hydraulic turbines/water wheels	6	A
84109090	Parts nes, of hydraulic turbines/water wheels	6	A
84111110	Turbofan engines of a thrust $\leq$ 25 KN	1	A
84111190	Other turbo-jets of a thrust $\leq$ 25 KN	1	A
84111210	Turbofan engines of a thrust >25 KN	1	A
84111290	Other turbo-jets of a thrust >25 KN	1	A
84112100	Turbo-propellers of a power $\leq$ 1100 kw	2	A
84112210	Turbo-propellers, 1100kw<power $\leq$ 2238kw	2	A
84112220	Turbo-propellers, 2238kw<power $\leq$ 3730kw	2	A
84112230	Turbo-propellers of a power >3730kw	2	A
84118100	Gas turbines nes of a power $\leq$ 5000 KW	15	A
84118200	Gas turbines nes of a power >5000 KW	3	A
84119100	Parts of turbo-jets'turbo-propellers	1	A

HS2014	Description	Base Rate	Staging Category
84119910	Parts of turboshaft engines	5	A
84119990	Parts of other gas turbines nes	5	A
84121010	Reaction engines other than turbo jets, for aircraft/spacecraft	3	A
84121090	Reaction engines other than turbo jets, nes	10	A
84122100	Hydraulic power engines & motors linear acting (cylinders)	12	A
84122910	Hydraulic motors	10	A
84122990	Hydraulic power engines, nes	14	A
84123100	Pneumatic power engines & motors linear acting (cylinders)	14	A
84123900	Pneumatic power engines & motors nes	14	A
84128000	Engines & motors nes	10	A
84129010	Parts of reaction engines for aircraft/spacecraft	2	A
84129090	Parts of engines/motors of heading 84.12 (excl 8412.1010)	8	A
84131100	Pumps for dispersn fuel/lubricants used in fillng-station/garage	10	A
84131900	Pumps fitted'designed to be fitted with a measuring device nes	10	A
84132000	Hand pumps nes, o/t those of subheading No 8413.11'8413.19	10	A
84133021	Fuel pumps for int comb piston engines of an output $\geq$ 132.39 KW	3	A
84133029	other fuel pumps	3	A
84133030	lubricating oil pumps	3	A
84133090	Fuel/lubricatg/coolng medium pumps for int comb piston engines, nes	3	A
84134000	Concrete pumps	8	A
84135010	Pneumatic reciprocating positive displacement pumps	10	A
84135020	Electric reciprocating positive displacement pumps	10	A
84135031	Plunger pump	10	A
84135039	Hydraulic reciprocating positive displacement pumps	10	A
84135090	Other reciprocating positive displacement pumps nes	10	A
84136021	Electric gear rotary pump	10	A
84136022	Rotating hydraulic oil pump, input rotating speed > 2000r/min, input power > 190kw, maximum flow > 2*280 L/min	10	A
84136029	Other gear rotary pump	10	A
84136031	Electric vane rotary pump	10	A
84136032	Hydraulic vane rotary pump	10	A
84136039	Other vane rotary pump	10	A
84136040	Screw rotary pump	10	A
84136050	Radial plunger pump	10	A

HS2014	Description	Base Rate	Staging Category
84136060	Axial plunger pump	10	A
84136090	Other rotary positive displacement pumps, nes	10	A
84137010	Centrifugal pumps of rotational speed $\geq$ 10000r/min	8	A
84137091	Submersible oil pump and submersible pump	10	A
84137099	Centrifugal pumps nes	8	A
84138100	Pumps nes	8	A
84138200	Liquid elevators	8	A
84139100	Parts of pumps for liquids	5	A
84139200	Parts of liquid elevators	6	A
84141000	Vacuum pumps	8	A
84142000	Hand/foot-operated air pumps	8	A
84143011	Compressors for refrige/freezer, motor power $\leq$ 0.4kw	8	A
84143012	Compressors for refrige/freezer, 0.4kw<motor power $\leq$ 5 kw	10	A
84143013	Compressors for airconditioner, 0.4kw <motor power $\leq$ 5kw	10	A
84143014	Compressors for airconditioner, motor power >5 kw	10	A
84143015	Compressors driven by a motor, for refrigerators or freezers, of a motor power exceeding 5KW	10	A
84143019	Compressors driven by a motor, nes	10	A
84143090	Compressors driven by a non-motor	9	A
84144000	Air compressors mounted on a wheeled chassis for towing	8	A
84145110	Ceiling/roof fans, with a built-in electric motor of output $\leq$ 125 W	20	A
84145120	Window fans, with a built-in electric motor of output $\leq$ 125W	20	A
84145130	Repeating front louver fans, with built-in electric motor, $\leq$ 125W	12	A
84145191	Table fans, with a built-in electric motor of output $\leq$ 125W	10	A
84145192	Floor fans, with a built-in electric motor of output $\leq$ 125W	10	A
84145193	Wall fans, with a built-in electric motor of output $\leq$ 125W	10	A
84145199	Fans nes, with a built-in electric motor of output $\leq$ 125W	10	A
84145910	Other ceiling/roof fans, nes	8	A
84145920	Other window fans, nes	8	A
84145930	Centrifugal ventilators	10	A
84145990	Other fans, nes	8	A
84146010	Range hoods	10	A
84146090	Other hoods having a maximum horizontal side $\leq$ 120 cm	10	A
84148010	Free-piston generators for gas turbine	8	A
84148020	Carbon dioxide compressors	7	A
84148030	Superchargers for engines	7	A
84148090	Air or gas compressors/hoods, nes	7	A

HS2014	Description	Base Rate	Staging Category
84149011	Air inlet on discharge valve plates for compressoors	8	A
84149019	Parts of compressors of subheadng Nos. 84143011-84143014, 84143090	8	A
84149020	Parts of machines of subheading Nos. 84145110-84145190, 84146000	12	A
84149090	Parts of of machines of other subheadings of 84.14, nes	7	A
84151010	Air conditioning machines, window or wall types, self-contained	15	A
84151021	Air conditioniar, window/wall types, regrigerating effect ≤4000 Kcal/h, split-system	15	A
84151022	Air conditioniar, window/wall types, regrigerating effect >4000 Kcal/h, split-system	15	A
84152000	Air conditioning machines used for persons in motor vehicles	20	A
84158110	Air-conditioner nes, with refr≤4000 Kcal/h &cool/heat cycle rev valve	15	A
84158120	Air-conditioner nes, with refr >4000 Kcal/h &cool/heat cycle rev valve	20	A
84158210	Air-conditioner nes, with refrigerating unit, ≤4000 Kcal/h	15	A
84158220	Air-conditioner nes, with refrigerating unit, >4000 Kcal/h	20	A
84158300	Air conditioner, not incorporating refrigerating unit	10	A
84159010	Parts of air conditners of subheadngs 8415.1000, 8415.8110, 8415.8210	10	A
84159090	Parts of air conditioners of other subheadings of 84.15	10	A
84161000	Furnace burners for liquid fuel	10	A
84162011	Gasburners of using natural gas	10.5	A
84162019	Other gasburners	10.5	A
84162090	Furnace burners nes, including combination burners	10.5	A
84163000	Mechanical stokers	8.4	A
84169000	Parts of appliances of heading No. 84.16	6	A
84171000	Furnaces/ovens n-elec for heat-treat of ores, pyrites, metals	10	A
84172000	Bakery ovens, including biscuit ovens, non-electric	10	A
84178010	Coke furnace	10	A
84178020	Incinerators for radioactive waste	5	A
84178030	Cement rotary kilns	10	A
84178040	Limestone decomposition furnace	10	A
84178050	Refuse incinerator	10	A
84178090	Industrial/lab furnaces/ovens, non-electric, nes	10	A
84179010	Parts of rotary kiln for sponge iron	7	A
84179020	Parts of coke furnace	7	A
84179090	Parts of other appliances of heading No. 84.17	7	A
84181010	Combined refri-freezers, with separate external doors, >500 l	10	A

HS2014	Description	Base Rate	Staging Category
84181020	Combnd refri-freezers, with separate external doors, >200 l but ≤500 l	15	A
84181030	Combined refri-freezers, with separate external doors, ≤200 l	15	A
84182110	Refrigerators, household type, compression-type, > 150 l	10	A
84182120	Refrigerators, household type, compression-type, > 50 l but ≤150 l	10	A
84182130	Refrigerators, household type, compression-type, ≤50 l	10	A
84182910	Semiconductor-type refrigerators, household type	30	A
84182920	Refrigerators, household type, absorption-type, electrical	15	A
84182990	Refrigerators, household type, nes	30	A
84183010	Freezers of chest type, capacity ≤800 l, T ≤-40°C	9	A
84183021	Freezers of chest type, 500 l < capacity ≤800 L, T > -40°C	23	A
84183029	Freezers of chest type, capacity ≤500L, T > -40°C	30	A
84184010	Freezers of upright type, capacity ≤900L, T ≤-40°C	9	A
84184021	Freezers of upright type, 500 L < capacity ≤900L, T > -40°C	15	A
84184029	Freezers of upright type, capacity ≤500L, T > -40°C	30	A
84185000	Other refrigerating/freezing chests, cabinets, display counters, etc	10	A
84186120	Heat pumps of compression type units, other than air conditioning machines of heading 84.15	10	A
84186190	Other refrigerating equip of compres type/heat-exch condenser, nes	15	A
84186920	Other refrigerating units	10	A
84186990	Other refrigerating/freezing equipment, nes	10	A
84189100	Furniture designed to receive refrigerating/freezing equipment	18	A
84189910	Parts of refrigerating units and heat pumps	10	A
84189991	Parts of freezing equipment of T ≤-40°C	9.5	A
84189992	Parts of refrigerating/freezing equip of T > -40°C, capacity >500 l	10	A
84189999	Parts of other refrigerating/freezing equipment, nes	10	A
84191100	Instantaneous gas water heaters	35	A
84191910	Solar water heaters	35	A
84191990	Instantaneous or storage water heaters, non-electric, nes	35	A
84192000	Medical, surgical/laboratory sterilizers	4	A
84193100	Dryers for agricultural products	8	A
84193200	Dryers for wood, paper pulp, paper/paperboard	9	A
84193910	Breeze pottery blanks dryers	9	A
84193990	Other dryers, nes	9	A
84194010	Stripping towers	10	A
84194020	rectifying towers	10	A



HS2014	Description	Base Rate	Staging Category
84194090	Other distilling/rectifying plant	10	A
84195000	Heat exchange units, non-domestic, non-electric	10	A
84196011	Oxygen producers of volume $\geq 15000\text{m}^3/\text{h}$	12	A
84196019	Oxygen producers of volume $< 15000\text{m}^3/\text{h}$	13	A
84196090	Machinery for liquefying air or other gases, nes	10	A
84198100	Machinery for makng hot drinks/cooking or heating food, non domestic	10	A
84198910	Hydroformer vessels	0	A
84198990	Other machinery, plant & equip for treat of mat. by a chg of temp, nes	0	A
84199010	Parts of water heaters	0	A
84199090	Parts of other machinery, plant & equip of heading 84.19	4	A
84201000	Calendering/rolling machines, excl for metals/glass	8.4	A
84209100	Cylinders for calendering/rolling mach, excl for metals/glass	8	A
84209900	Parts of calendering/rolling mach nes, excl for metals/glass	8	A
84211100	Cream separators	8.4	A
84211210	Clothes-dryers, centrifugal, capacity $\leq 10\text{kg}$	17.5	A
84211290	Clothes-dryers, centrifugal, capacity $> 10\text{kg}$	8	A
84211910	Dehydrators	10	A
84211920	Sentrifuges for separating solid from liquid	10	A
84211990	Other centrifuges, nes	10	A
84212110	Filtering/purifying machines for water, household type	25	A
84212191	Ship ballast water teatment apparatus	5	A
84212199	Filtering/purifying machines for water, non-household type	5	A
84212200	Filtering/purifying machines for beverages, excl water	12	A
84212300	Oil/petrol-filters for internal combustion engines	10	A
84212910	Press filters	5	A
84212990	Filtering/purifying machinery & apparatus for liquids nes	5	A
84213100	Intake air filters for internal combustion engines	10	A
84213910	Filtering/purifying machines for gases nes, household type	15	A
84213921	Electrostatic dust collectors for industry uses	5	A
84213922	Baghoused dust collectors for industry uses	5	A
84213923	Cyclone dust collectors for industry uses	5	A
84213924	Other dust collectors for industry uses, nes	5	A
84213929	Other dust collectors for industry uses, nes	5	A
84213930	Filtering or purifying machines for motorcycle engine	5	A
84213940	Flue gas desulfurization units	5	A
84213950	Flue gas denitrification units	5	A

HS2014	Description	Base Rate	Staging Category
84213990	Other dust collectors, nes	5	A
84219110	Parts of centrifugal clothes-dryers of capacity≤10kg	0	A
84219190	Parts of other centrifuges, nes	0	A
84219910	Parts for filtering/purifying machines of household type	10	A
84219990	Parts for filtering/purifying machines of non-household type	5	A
84221100	Dish washing machines of the HH type	10	A
84221900	Dish washing machines nes	14	A
84222000	Machinery for cleaning'drying bottles'containers nes	10	A
84223010	Bottling or canning machinery for beverage or liquid food, nes	12	A
84223021	Machinery for packing cement, automatic	12	A
84223029	Machinery for packing cement, other than automatic	12	A
84223030	Other packing machinery, nes	10	A
84223090	Mach to fill/close/seal bottle/can/box/.. nes;beverage aerating machn	10	A
84224000	Packing'wrapping machinery nes	10	A
84229010	Parts of dish washing machines	10.5	A
84229020	Parts of bottling or canning machines for beverage/liquid food	8.5	A
84229090	Parts of other machines of heading 84.22, nes	8.5	A
84231000	Personal weighing machines, including baby scales; household scales	10.5	A
84232010	Electronic belt weighing machines	10	A
84232090	Other scales for continuous weighing of goods on conveyors	10	A
84233010	Rationed packing scales	10.5	A
84233020	Rationed sorting scales	10.5	A
84233030	Proporating scales	10.5	A
84233090	Constant weight scales nes, incl hopper scales	10.5	A
84238110	Account balances	10.5	A
84238120	Spring balances	10.5	A
84238190	Weighing machinery having max weighing cap. ≤30kg nes	10.5	A
84238210	Weighbridges	10.5	A
84238290	Weighing machinery having max weighing 30kg<cap≤5000kg nes	10.5	A
84238910	Weighbridges	10	A
84238920	Track scales	10	A
84238930	Hanging scales	10	A
84238990	Weighing machinery, nes	10	A
84239000	Weighing machine weights of all kinds; parts of weighing mach	10	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
84241000	Fire extinguishers, whether'not charged	8.4	A
84242000	Spray guns & similar appliances	8.4	A
84243000	Steam'sand blasting machines & similar jet projecting machines	8.4	A
84248100	Mech appl for proj/disp'spraying lqds'powders for agr'horticut	8	A
84248910	Othr liquid/powder projec/spray machines, nes, household type	0	A
84248920	Spray painting robots	0	A
84248991	Marine cabinet washer	0	A
84248999	Othr liquid/powder projec/spray machines, nes, non-houshold type	0	A
84249010	Parts of fire extinguishers	0	A
84249020	Parts of liquid/powder projec/spray machines of household type	0	A
84249090	Parts of other apparatus of heading 84.24	0	A
84251100	Pulley tackle/hoists, electric, not for raising vehicles	6	A
84251900	Pulley tackle and hoists, nes, not for raising vehicles	5	A
84253110	Pit-head winding gear powered by electric motor; winches specially designed for use underground	10	A
84253190	Other winches; capstans; powered by electric motor	5	A
84253910	Other pit-head winding gear; winches specially designed for use underground	10	A
84253990	Other winches; capstans; not powered by electric motor	5	A
84254100	Built-in jacking systems of a type used in garage	3	A
84254210	Hydraulic jacks used for raising vehicles	3	A
84254290	Hydraulic hoists used for raising vehicles	5	A
84254910	Other jacks, nes	5	A
84254990	Other hoists, nes	10	A
84261120	Bridge cranes, all-purpose	8	A
84261190	Overhead travelling cranes on fixed support, nes	8	A
84261200	Mobile lifting frames on tyres & straddle carriers	6	A
84261910	Ship loading cranes	5	A
84261921	Grab ship unloading cranes	5	A
84261929	Other ship unloading cranes	5	A
84261930	Gantry cranes	10	A
84261941	Frame loading and unloading bridges	10	A
84261942	Container loading and unloading bridges	10	A
84261943	Derrick loading and unloading bridges	10	A
84261949	Other loading and unloading bridges	10	A
84261990	Transporter'bridge cranes nes	10	A
84262000	Tower cranes	10	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
84263000	Portal'pedestal jib cranes	6	A
84264110	Self-propelled cranes on tyres	5	A
84264190	Other self-propelled machinery with a crane on tyres, nes	5	A
84264910	Caterpillar cranes	8	A
84264990	Cranes/work trucks fitted with a crane, self-propelled, nes	13	A
84269100	Cranes designed for mounting on road vehicles	10	A
84269900	Cranes'derricks nes	6	A
84271010	Track alleyway stackers powered by an electric motor	9	A
84271020	Trackless alleyway stackers powered by an electric motor	9	A
84271090	Other self-propelled works trucks powered by an electric motor	9	A
84272010	Fork-lift trucks for containers	9	A
84272090	Self-propelled works trucks nes	9	A
84279000	Trucks fitted with lifting'handling equipment, non-powered	9	A
84281010	Lifts and skip hoists for the transport of persons	8	A
84281090	Other lifts and skip hoists	6	A
84282000	Pneumatic elevators & conveyors	5	A
84283100	Continous-action elevators/conveyors for goods, underground use	5	A
84283200	Continous-action elevators/conveyors for goods nes, bucket type	5	A
84283300	Continous-action elevators/conveyors for goods nes, belt type	5	A
84283910	Continous-action elevators/conveyors for goods, nes, chain type	5	A
84283920	Continous-action elevators/conveyors for goods, nes, roller type	5	A
84283990	Continous-action elevators/conveyors for goods, nes	5	A
84284000	Escalators & moving walkways	5	A
84286010	Cargo aerial cableways	8	A
84286021	Passenger aerial cableways, monocable endless	8	A
84286029	Passenger aerial cableways, nes	8	A
84286090	Teleferics...; traction mechanisms for funiculars, nes	8	A
84289010	Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	10	A
84289020	Mechanical parking equipments	5	A
84289031	Stacking and reclaiming machines	5	A
84289039	Other loading and unloading machinery	5	A
84289040	Transferring robots	5	A
84289090	Other lifting, handling, loading or unloading machinery	5	A

HS2014	Description	Base Rate	Staging Category
84291110	Bulldozers/angledozers, tracked, with engine output >235.36 kw	7	A
84291190	Bulldozers/angledozers, tracked, with engine output ≤235.36 kw	7	A
84291910	Bulldozers/angledozers, non-tracked, with engine output >235.36 kw	7	A
84291990	Bulldozers/angledozers, non-tracked, with engine output ≤235.36 kw	7	A
84292010	Graders/levellers, self-propelled, with engine output >235.36 kw	5	A
84292090	Graders/levellers, self-propelled, with engine output ≤235.36 kw	5	A
84293010	Scrapers, self-propelled, bucket capacity >10 m <sup>3</sup>	3	A
84293090	Scrapers, self-propelled, bucket capacity ≤10 m <sup>3</sup>	5	A
84294011	Vibratory road rollers, self-propelled, dead weight ≥ 18 t	7	A
84294019	Other road rollers, self-propelled	8	A
84294090	Tamping machines/road rollers, self-propelled, nes	6	A
84295100	Front end shovel loaders	5	A
84295211	Excavators, tyre-mounted, with a 3600 revolving superstructure	8	A
84295212	Excavators, track-mounted, with a 3600 revolving superstructure	8	A
84295219	Other excavators, with a 3600 revolving superstructure, nes	8	A
84295290	Other shovels and machineries with a 3600 revolving superstructure, nes	8	A
84295900	Self-propelled excavating machinery nes	8	A
84301000	Pile-drivers & pile-extractors	10	B
84302000	Snow-ploughs & snow-blowers, not self-propelled	10	B
84303110	Coal winning machine	10	B
84303120	Rock drill machine	10	B
84303130	Tunnel boring machine	10	B
84303900	Coal or rock cutters, not self-propelled	6	A
84304111	Oil/gas boring machinery, self-propelled, drilling depth ≥6000m	5	A
84304119	Oil/gas boring machinery, self-propelled, drilling depth <6000m	5	A
84304121	Other boring machinery, nes, self-propelled, drill depth ≥6000m	5	A
84304122	Boring machinery, self-propelled, drill depth <6000m, crawler type	5	A
84304129	Other boring machinery, self-propelled, drill depth <6000m, nes	5	A
84304190	Sinking machinery, self-propelled	5	A
84304900	Boring or sinking machinery nes, not self-propelled	5	A
84305010	Other oil production equipment nes, self-propelled	3	A
84305020	Mining shovels, self-propelled	7	A

HS2014	Description	Base Rate	Staging Category
84305031	Mining drills of gear wheel diameter $\geq$ 380mm	5	A
84305039	Mining drills of gear wheel diameter $<$ 380mm	5	A
84305090	Mov/excavat/extractng..machinery, self-propelled, nes	5	A
84306100	Tamping or compacting machinery, not self-propelled	6	A
84306911	Engineering drills of boring casing diameter $\geq$ 3m	6	A
84306919	Engineering drill of boring casing diameter $<$ 3m	6	A
84306920	Scrapers	6	A
84306990	Oth mov/excavat/extractng..machinery nes, not self-propelled	6	A
84311000	Parts of machinery of heading No 84.25	3	A
84312010	Drive-axles with differential, whether or not provided with other transmission components, parts thereof	6	A
84312090	Parts of fork-lift & oth works trucks fitted with lifting equip	6	A
84313100	Parts of lifts, skip hoist or escalators	3	A
84313900	Parts of lifting, handling, loading or unloading machinery nes	5	A
84314100	Buckets, shovels, grabs & grips of excavating machinery	6	A
84314200	Bulldozer & angledozer blades	6	A
84314310	Parts of oil/gas boring machinery	4	A
84314320	Parts of other boring machinery	4	A
84314390	Parts of sinking machinery	5	A
84314920	Parts nes of machinery of headings Nos. 84.25 to 84.30	5	A
84314991	Parts of mining power shovels	5	A
84314999	Parts nes of machinery of headings Nos. 84.25 to 84.30	5	A
84321000	Ploughs	5	A
84322100	Disc harrows	5	A
84322900	Scarifiers, cultivators, weeders & hoes	4	A
84323011	grain seeders	4	A
84323019	Other seeders	4	A
84323021	Tuber planters	4	A
84323029	Other planters	4	A
84323031	Rice transplanters	4	A
84323039	Seeders, planters & transplanters	4	A
84324000	Manure spreaders & fertiliser distributors	4	A
84328010	Lawn or sports-ground rollers	7	A
84328090	Oth soil preparation cultivation machinery, nes	4	A
84329000	Parts for rollers & oth soil preparation cultivation machinery	4	A
84331100	Mowers, powered, lawn, with horizontal cutting device	6	A
84331900	Mowers, powered, lawn, nes	6	A

HS2014	Description	Base Rate	Staging Category
84332000	Mowers for hay etc incl cutter bars for tractor mounting	4	A
84333000	Hay tedders & rakes & oth haymaking machinery	5	A
84334000	Straw'fodder balers, including pick-up balers	5	A
84335100	Combine harvester-threshers	8	A
84335200	Threshing machinery nes	8	A
84335300	Root'tuber harvesting machines	8	A
84335910	Sugarcane harvesters	8	A
84335920	Cotton picker	8	A
84335990	Harvesting machinery nes	8	A
84336000	Mach for cleaning, sorting'grading eggs, fruit'oth produce	5	A
84339010	Parts of combine harvester-threshers	5	A
84339090	Parts of other machines of heading 84.33	3	A
84341000	Milking machines	10	A
84342000	Dairy machinery	6	A
84349000	Parts of milking machines & dairy machinery	5	A
84351000	Presses/crushers/sim machinery for making wine, cider, frt juices etc	10	A
84359000	Parts of machinery of subheading No. 8435.1000	6	A
84361000	Machinery for preparing animal feeding stuffs	7	A
84362100	Poultry incubators & brooders	5	A
84362900	Poultry-keeping machinery, nes	10	A
84368000	Agri/hortic/forestry bee-keep mach nes inc germination plant	10	A
84369100	Parts of poultry-keep machinery	6	A
84369900	Parts of agr/hort/frstry/bee-keep mach nes inc pts of gmntn plt	6	A
84371010	Optical color sorting machines for grains (color sorters)	10	A
84371090	Machines for clean/sort or grad seed, grain/dried leguminous vegetables, nes	10	A
84378000	Mach for mill/work of crls/ dried leguminous nes veg exc farm-typ	10	A
84379000	Pts of cln/sort mach etc for sd/grn, mill/wrk of crls exc f-type	6	A
84381000	Bakery mach & machy for the mfg of macaroni, spaghetti'sim prods	7	A
84382000	Machy for the mfr of confectionary, cocoa'chocolate	8	A
84383000	Machinery for sugar manufacture	10	A
84384000	Brewery machinery	7	A
84385000	Machinery for the preparation of meat'poultry	7	A
84386000	Machinery for the preparation of fruits, nuts'vegetables	10	A
84388000	Mach for ind prep/mfr of fd/ drk exc for extrac/prep veg fats/oils	8.5	A

HS2014	Description	Base Rate	Staging Category
84389000	Parts of machinery of heading No. 84.38	5	A
84391000	Machinery for making pulp of fibrous cellulosic material	8.4	A
84392000	Machinery for making paper/paperboard	8.4	A
84393000	Machinery for finishing paper/paperboard	8.4	A
84399100	Parts of mach for making pulp of fibrous cellulosic material	6	A
84399900	Parts of mach for making/finishing paper/paperboard mach	6	A
84401010	Sewing bookbinders	10	A
84401020	Glueing bookbinders	12	A
84401090	Book-binding machinery, nes	12	A
84409000	Parts of book-binding machinery incl book-sewing machines	8	A
84411000	Cutting machines for paper pulp, paper/paperboard of all kinds	12	A
84412000	Machines for making bags, sacks/envelopes of paper/paperboard	12	A
84413010	Machines for making tins of paper-plastic-aluminium combination	13.5	A
84413090	Mach f make boxes/sim cont, of paper/pboard o/t by moulding, nes	13.5	A
84414000	Machines for moulding articles in paper pulp, paper/paperboard	12	A
84418010	Machines for makng soft packings of paper-plastic-aluminm combinatn	12	A
84418090	Machinery for making up paper pulp, paper/paperboard nes	12	A
84419010	Parts of paper cutting machines	8	A
84419090	Parts of other machines for making paper pulp, paper/paperboard	8.4	A
84423010	Machinery for type founding	9	A
84423021	Computer-to-plate equipments	9	A
84423029	Other machinery, apparatus and equipment for preparing or making plates, cylinders and other printing components	9	A
84423090	Other apparatus for making printing blocks etc nes	9	A
84424000	Pts of mach/app & equip for type-set/type-fnd for prep'mak blk nes	7	A
84425000	Print type, blocks, plates, cylinders & oth print components; blks etc	7	A
84431100	Reel fed offset printing machinery	10	A
84431200	Sheet fed, offic type (sht size ≤22x36 cm) offset print mach	12	A
84431311	Other offset printing machinery, Sheet fed for single-color printing press	10	A
84431312	Other offset printing machinery, Sheet fed for double-color printing press	10	A
84431313	Other offset printing machinery, Sheet fed for Quadruple-color printing press	10	A
84431319	Sheet fed, offset printing machinery	10	A



<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
84431390	Other offset printing machinery	10	A
84431400	Letterpress printing machinery, reel fed	12	A
84431500	Letterpress printing machinery, other than reel fed	12	A
84431600	Flexographic printing machinery	10	A
84431700	Gravure printing machinery	18	A
84431921	Cylinder screen press	10	A
84431922	Platen screen press	10	A
84431929	Other screen printing machinery	10	A
84431980	Other printing machinery	8	A
84433110	Printers, copying machines, ect, with two functions or more, of electrostatic photo type	10	A
84433190	Printers, copying machines, ect, with two functions or more, not of electrostatic photo type	0	A
84433211	Stylus printers	0	A
84433212	Laser printers	0	A
84433213	Ink-jet printers	0	A
84433214	Thermal printers	0	A
84433219	Other printers	0	A
84433221	Ink-jet printing machines, capable of connecting to an automatic data processing machine or to a network	8	A
84433222	Electrostatic photographic printing machines ( laser printing machines ), capable of connecting to an automatic data processing machine or to a network	8	A
84433229	Other digital printing machines, capable of connecting to an automatic data processing machine or to a network	8	A
84433290	Other printers, facsimile machines, capable to a network	0	A
84433911	Electrostatic photo-copying apparatus, direct process	0	A
84433912	Electrostatic photo-copying apparatus, indirect process	10	A
84433921	Electrostatic photo-copying apparatus, incorporating an optical system	0	A
84433922	Electrostatic photo-copying apparatus of the contact type	20	A
84433923	Heat-sensitive copying apparatus	20	A
84433924	Heat-sublimated copying apparatus	20	A
84433931	Ink-jet printing machine	8	A
84433932	Electrostatic photographic printing machines (laser printing machines)	8	A
84433939	Other digital printing machines	8	A
84433990	Other printers, copying machines and facsimile machines	0	A
84439111	Splicers of web press	12	A
84439119	Machines for uses ancillary to digital printing,, nes	12	A
84439190	Parts and accessories of printing machinery	6	A
84439910	Machines for uses ancillary to digital printing	12	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
84439921	Thermal printer heads	6	A
84439929	Other parts of digital printing machinery, nes	6	A
84439990	Other parts and accessories of printing machinery and copying machines, ect	0	A
84440010	Synthetic filament spinning jets	10	A
84440020	Synthetic staple fibres spinning jets	10	A
84440030	Artificial fibres spinning jets	10	A
84440040	Man-made filament crimping machinery	10	A
84440050	Man-made filament cutting machinery	10	A
84440090	Machines for extrud/draw/texture/cut man-made textile mat.nes	10	A
84451111	Blowing-carding machinery	10	A
84451112	Bale plucker	10	A
84451113	Card or carding machine	10	A
84451119	Other carding machines for cotton type fibres	10	A
84451120	Carding machines, for wool type fibres	10	A
84451190	Other carding machines, nes	10	A
84451210	Cotton comber	10	A
84451220	Worsted comber	10	A
84451290	Other combing machines	10	A
84451310	Drawing machines	10	A
84451321	Cotton roving frames	10	A
84451322	Worsted roving machines	10	A
84451329	Other roving machines	10	A
84451900	Textile preparing machines, nes	10	A
84452031	Rotor spinning machine	10	A
84452032	Jet spinner	10	A
84452039	Other open-end spinner	10	A
84452041	Cotton ring spinning frame	10.5	A
84452042	Worsted ring spinning frame	10	A
84452049	Other ring spinning frams	10	A
84452090	Other textile spinning machines, nes	10	A
84453000	Textile doubling'twisting machines	10	A
84454010	Automatic bobbin winders	10	A
84454090	Other textile winding or reeling machines	10	A
84459010	Warping machines	10	A
84459020	Sizing machines	10	A
84459090	Other machines for producing'preparing textile yarn, nes	10	A
84461000	Machines for weaving fabrics of a width ≤30 cm	8	A

HS2014	Description	Base Rate	Staging Category
84462110	Power looms for weaving carpets/rugs of width >30cm, shuttle type	12	A
84462190	Power looms for weaving fabrics of width >30 cm, nes, shuttle type	10	A
84462900	Machines for weaving fabrics of a width >30 cm shuttle type nes	10	A
84463020	Rapier looms for weaving fabrics of a width >30cm, shuttless	8	A
84463030	Carrier looms for weaving fabrics of a width >30cm, shuttless	8	A
84463040	Water jet looms for weaving fabrics of a width >30cm, shuttless	8	A
84463050	Air jet looms for weaving fabrics of a width >30cm, shuttless	8	A
84463090	Machines for weaving fabrics of a width >30cm, shuttleless nes	8	A
84471100	Circular knitting machines with cylinder diameter ≤165 mm	8	A
84471200	Circular knitting machines with cylinder diameter >165 mm	8	A
84472011	Tricot warp knitting machines	8	A
84472012	Raschel warp knitting machines	8	A
84472019	Other warp knitting machines, nes	8	A
84472020	Other flat knitting machines	8	A
84472030	Stitch-bonding machines	8	A
84479011	Tufting machines for making carpets or rugs	7	A
84479019	Other tufting machines	8	A
84479020	Embroidery machines	8	A
84479090	Machines for making gimped yarn/tulle/lace/trimmings/braid/net	10	A
84481100	Dobbies, Jacquards, card reducing, for machines of 84.44, 45, 46, 47	8	A
84481900	Auxiliary machy nes for machins of 84.44, 84.45, 84.46, 84.47	8	A
84482020	Extruding nipples or spinnerets	6	A
84482090	Pts/accessories of mach of 84.44/thr auxiliary machy, nes	6	A
84483100	Card clothing for hdg No 84.45	6	A
84483200	Parts/accessories of machns for prep textile fibres, nes	6	A
84483310	Wirding unit for automatic winder	6	A
84483390	Spindles, spindle flyers, spinning rings and ring travellers	6	A
84483910	Open-end rotors of mach of 84.45'of their auxiliary machines	6	A
84483920	Electronic cleaner for automatic wnder	6	A
84483930	Air splicer for automatic winder	6	A
84483940	Compact set of ring spinning frames	6	A
84483990	Parts/accessories of machines of 84.45/thr auxiliary machines, nes	6	A

HS2014	Description	Base Rate	Staging Category
84484200	Reeds for looms, healds & heald-frames for weaving machines (looms)	6	A
84484910	Picking and receiving unit for projective weaving machine	6	A
84484920	Weft insertion and left-off motion for air-je loom	6	A
84484930	Shuttles	6	A
84484990	Parts & accessories of weaving mches'of their auxiliary machines	6	A
84485120	Barbered needles, crotchet hooks for knitting machines, <gauge No.28	6	A
84485190	Sinkers, needles/oth articles used in form stitches	6	A
84485900	Other parts/accessories of machns of 84.47/their auxiliary machinery	6	A
84490010	High speed needle punching machine, punching frequency >2000bis/min	8	A
84490020	High speed width spunlace equipment, working width > 3.5m, working speed >250m/min, spunlace pressure ≥400Pa	8	A
84490090	Mach for the mfr'fin of felt'n-wov in the pce'in shapes	8	A
84501110	Full-auto machines of the continuously rotating impeller, of a dry linen capacity ≤10 kg	10	A
84501120	Full-auto machines of the drum type, of a dry linen capacity ≤10 kg	10	A
84501190	Full-automatic washing machines, of a dry linen capacity ≤10 kg	10	A
84501200	Other washing mach, dry linen capacity ≤10kg, with built-in dryer	30	A
84501900	Other washing machines of a dry linen capacity ≤10kg, nes	30	A
84502011	Fully-automatic washing machines of the continuously rotating impeller	10	A
84502012	Fully-automatic washing machines of the drum type	10	A
84502019	Other fully-automatic washing machines of a dry linen capacity >10 kg	10	A
84502090	Non fully-automatic washing machines of a dry linen capacity >10 kg	10	A
84509010	Parts of washing machines, dry linen capacity ≤10kg	5	A
84509090	Parts of washing machines, dry linen capacity >10kg	16	A
84511000	Dry-cleaning machines o/t hdg No 84.50	21	A
84512100	Drying machines (o/t hdg No 84.50) each of a dry linen cap ≤10 kg	15	A
84512900	Drying machines (o/t No 84.50) nes	8	A
84513000	Ironing machines & presses (including fusing presses)	8	A
84514000	Washing, bleaching'dyeing machines	8.4	A
84515000	Machines for reeling, unreeling, folding, cut'pink textile fabrics	8	A
84518000	Machines for wring/dress/finishing/coating'impreg tex yarns etc	12	A
84519000	Parts of machinery of heading No. 84.51	8	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
84521010	Multifunctional sewing machines of household type	21	A
84521091	Hand-operated sewing machines of household type	21	A
84521099	Sewing machines of household type, nes	21	A
84522110	Non-household type automatic sewing machines, flatseam	12	A
84522120	Non-household type automatic overlock stitch sewing machines	12	A
84522130	Non-household type automatic covering stitch sewing machines	12	A
84522190	Other non-household type automatic sewing machines nes	12	A
84522900	Non-household type sewing machines, other than book-sewing machines, nes	12	A
84523000	Sewing machine needles	14	A
84529011	Rotating shuttles of household sewing machines	14	A
84529019	Parts of household sewing machines, nes	14	A
84529091	Rotating shuttles of non-household sewing machines	14	A
84529092	other furniture, bases and covers for sewing machines and parts thereof	14	A
84529099	Parts of non-household sewing machines, nes	14	A
84531000	Machinery for preparing, tanning'working hides, skins'leather	8.4	A
84532000	Machinery for making'repairing footwear	8.4	A
84538000	Mach for making'repair art of hides, skins'leather nes	8.4	A
84539000	Parts of machinery of heading No. 84.53	8	A
84541000	Converters used in metallurgy'metal foundries	8.4	A
84542010	Out furnace refining equipment	8.4	A
84542090	Ingot moulds & ladles used in metallurgy'metal foundries, nes	8.4	A
84543010	Cold chamber die-casting machines	12	A
84543021	Ingot block continuous casting machines	10	A
84543022	Ingot slab continuous casting machines	12	A
84543029	Other ingot continuous casting machines nes	12	A
84543090	Casting machines used in metallurgy'metal foundries, nes	12	A
84549010	Parts of out furnace refining equipment	8	A
84549021	Crystallizers for ingot continuous casting machines	8	A
84549022	Vibrating devices for ingot continuous casting machines	8	A
84549029	Other parts for ingot continuous casting machines	8	A
84549090	Parts of other machines of heading No. 84.54	8	A
84551010	Hot-rolling tube mills	12	A
84551020	Cold-rolling tube mills	12	A
84551030	Tube rolling mill with capacity to rix-reduce diameter	12	A
84551090	Metal rolling tube mills, nes	12	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
84552110	Hot-rolling flat mills	15	A
84552120	Rolling mills for shapes and sections	15	A
84552130	Rolling mills for bars and rods in coils	15	A
84552190	Hot or combination hot and cold metal rolling mills, nes	15	A
84552210	Cold-rolling flat mills	10	A
84552290	Cold metal rolling mills, nes	15	A
84553000	Rolls for metal rolling mills	8.4	A
84559000	Parts of metal rolling mills & rolls	8	A
84561000	Machine-tools operatd by laser/light/photo beam process	0	A
84562000	Machine-tools operatd by ultrasonic processes	10	A
84563010	Machine-tools operatd by electro-discharge processe, numerically contrlld	9.7	A
84563090	Machine-tools operatd by electro-discharge processe, not numericly contrld	10	A
84569010	Cutting machines of plasma arc	0	A
84569020	water-jet cutting machines	0	A
84569090	Other machine-tools for working any material by electro-chemical and electron beam	0	A
84571010	Vertical machining centres	9.7	E
84571020	Horizontal machining centres	9.7	E
84571030	Plano machining centres	9.7	E
84571091	Turning with milling center	9.7	E
84571099	Other machining centers	9.7	E
84572000	Unit construction machines (single station)	8	B
84573000	Multi-station transfer machines	5	B
84581100	Horizontal lathes numerically controlled	9.7	E
84581900	Horizontal lathes nes	12	B
84589110	Vertical numerically controlled	5	E
84589120	Lathes nes numerically controlled	5	E
84589900	Lathes nes for removing metal	12	B
84591000	Way-type unit head machines	15	B
84592100	Drilling machines nes, numerically controlled	9.7	E
84592900	Drilling machines nes, for removing metal	15	B
84593100	Boring-milling machines nes, numerically controlled	9.7	E
84593900	Boring-milling machines nes for removing metal	10	B
84594010	Boring machines, numerically controlled	9.7	E
84594090	Boring machines, not numerically controlled	15	B
84595100	Milling mach, knee-type numerically controlled	9.7	E
84595900	Milling mach, knee-type nes for removing metal	15	B

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
84596110	Planomilling machines, numerically controlled	5	E
84596190	Milling machines nes, numerically controlled	5	E
84596910	Planoilling machines, not numerically controlled	12	B
84596990	Milling machines nes, not numerically controlled	12	B
84597000	Threading'tapping machines nes for removing metal	12	B
84601100	Fl-surf grindg mach, pos of one axis acc to 0.01mm, numerical contrld	9.7	E
84601900	Fl-surf grindg mach, pos of one axis acc to 0.01mm, not numercl cntrld	15	B
84602111	Crankshaft grinding machine	9.7	B
84602119	Other cylindrical grindg machine (position in any one axis can be set up to an accuracy of at least 0.01mm)	9.7	B
84602120	Internal grindg mach, pos of one axis acc to 0.01mm, numercl contrld	9.7	E
84602190	Grinding mach, pos of one axis acc to 0.01mm, numercl contrld, nes	9.7	E
84602910	Cylindrical grindg mach, pos of one axis acc to 0.01mm, non-num cntrld	15	B
84602920	Internal grindg mach, pos of one axis acc to 0.01mm, non-numr contrld	15	B
84602930	Mill roller grindg machn, pos of one axis acc to 0.01mm, non-num cntrl	13	B
84602990	Grinding mach, pod of one axis acc to 0.01mm, non-numr contrld, nes	13	B
84603100	Sharpening (tool/cutter grinding) machines, numerically controlled	9.7	B
84603900	Sharpening (tool'cutter grinding) machines, not numericl contrld	15	B
84604010	Honing machines	13	B
84604020	Lapping machines	13	B
84609010	Grinding wheel mechines	15	B
84609020	Polishing machines	15	B
84609090	Mach-tools for finishing metals with polishng prod, nes	15	B
84612010	Shaping machines	15	B
84612020	Slotting machines	15	B
84613000	Broaching machines	12	B
84614011	Gear grinding machine	9.7	B
84614019	Other gear cutting/grinding/finishing machines, numericl controlled	9.7	B
84614090	Gear cutting/grinding/finishing machns, not numerical contrld	15	B
84615000	Sawing'cutting-off machines by removing metal	12	B
84619011	Double-column (open-side) planing machines	15	B
84619019	Other planing machines, nes	15	B
84619090	Other machines-tools working by removing metal, nes	12	B

HS2014	Description	Base Rate	Staging Category
84621010	Forging'die-stamping mach & hammers, numerically controlled	9.7	B
84621090	Forging'die-stamping mach & hammers, not numerically contrld	12	B
84622110	Straightenning machines, numericly contrld	9.7	B
84622190	Bending, folding or flattening machines, numericly contrld	9.7	B
84622910	Straightenning machines, not numerically controlled	10	B
84622990	Bending, folding or flattening machines, not numricl contrld	10	B
84623110	Lengthwise shearing machine, numerically controlld	7	B
84623120	Transverse shearing machine, numerically controlld	7	B
84623190	Other shearing machine, numerically controlld	7	B
84623910	Lengthwise shearing machine, not numrically controlled	10	B
84623920	Transverse shearing machine, not numrically controlled	10	B
84623990	Other shearing machine, not numrically controlled	10	B
84624111	CNC automatic tool change punch press, numerically controlled	9.7	B
84624119	Other numerically controlled punch press	9.7	B
84624190	Other numerically controlled punching or notching machines	9.7	B
84624900	Punching/notching machines, not numerically controlled	10	B
84629110	Metal section squeezing machine, hydraulic	10	B
84629190	Hydraulic presses nes	10	B
84629910	Mechanical presses	10	B
84629990	Presses nes for working metal	10	A
84631011	Cold-drawing tube benches, ≤300t	10	A
84631019	Cold-drawing tube benches, >300t	10	A
84631020	Wiredrawing machines	10	A
84631090	Other draw-benches for bars/tubes/profiles/wire, nes	10	A
84632000	Thread rolling machines	15	A
84633000	Machines for working metal wire	10	A
84639000	Machine-tools for workg metals without removing material, nes	10	A
84641010	Sawing machine of disk saw	0	A
84641020	Sawing machine of scroll saw	0	A
84641090	Other sawing machine, nes	0	A
84642010	Grindg/polish mach for grinding or polishing glass or glassware	0	A
84642090	Other grinding or polishing machines, nes	0	A
84649011	Cutting-off machines for cold-working glass or glassware	0	A
84649012	Carving machines for cold-working glass or glassware	0	A
84649019	Other machines for cold-working glass or glassware, nes	0	A



HS2014	Description	Base Rate	Staging Category
84649090	Other machine-tools for working stone, ceramics, concrete, nes	0	A
84651000	Machine for wood... havng diff mach operations without change tool	10	B
84659100	Sawing machines for wrkg wood/cork/ bone/hard rubber/plastics etc	10	B
84659200	Planing/milling'moulding machines for wkg wood/plastic etc	10	B
84659300	Grinding/sanding'polishing mach for wood/cork/bone/hard rubber	10	B
84659400	Bending'assy mach for wood/cork/bone/hard rubber/hard plastics	10	B
84659500	Drilling'morticing mach for wood/cork/bone/hrd rubber/hrd plastic	10	B
84659600	Splitting/slicing'paring mach for wood/cork/bne/hrd rubber etc	10	B
84659900	Mach-tls for wood/crk/bne/hrd rubber/hrd plas'sim hrd mat nes	10	B
84661000	Tool holders & self-opening dieheads for machines of 84.56 to 84.65	7	A
84662000	Work holders for use with machines of 84.56 to 84.65	7	A
84663000	Dividing heads and oth special attachments for machine-tools	7	A
84669100	Parts & accessories nes for use on mach of hdg No 84.64	0	A
84669200	Parts & accessories nes for use on mach of hdg No 84.65	6	A
84669310	Tool magazine & ATC (Automatic Tool Changer)	0	A
84669390	Parts & accessories nes for use on mach of hdg No 84.56 to 84.61	0	A
84669400	Parts & accessories nes for use on mach of hdg No 84.62 or 84.63	6	A
84671100	Pneumatic hand tools, rotary type	8	A
84671900	Pneumatic hand tools, nes	8	A
84672100	Drills of all kinds	10	A
84672210	Chain saws	10	A
84672290	Electric saws, working in the hand	10	A
84672910	Grinding tools	10	A
84672920	Planings	10	A
84672990	Other tolls for working in the hand, nes	10	A
84678100	Chain saws	8	A
84678900	Hand tools with self-contained non-electric motor, nes	8	A
84679110	Parts of chain saw, with self-contained electri motor	6	A
84679190	Parts of chain saw, nes	6	A
84679200	Parts of pneumatic hand tool	6	A
84679910	Parts of self-contained electric motor of heading 8467, nes	10	A
84679990	Parts of self-contained of heading 8467, nes	6	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
84681000	Torches, hand-held, for soldering, brazing/welding	12	B
84682000	Gas-operated machinery for welding nes	12	B
84688000	Welding machinery not gas-operated	12	B
84689000	Welding machinery parts	7	A
84690011	Word-processing machines	0	A
84690012	Automatic typewriters	12	A
84690020	Other typewriters, electric	12	A
84690030	Other typewriters, non-electric	12	A
84701000	Electronic calculators, operating without external source of power	0	A
84702100	Electronic calculating mach, incorporating a printing device, nes	0	A
84702900	Electronic calculating mach, nes	0	A
84703000	Calculating mach, nes	0	A
84705010	Cash registers used in shops	0	A
84705090	Cash registers, nes	0	A
84709000	Postage franking machines, etc, with a calculatg device	0	A
84713010	Tablet computer	0	A
84713090	Other portable ADP, weight≤10kg, comprising at least a central processing unit and an input and output unit	0	A
84714110	Mainframes, with at lease a CPU & an input/output unit, in the same housing	0	A
84714120	Mini-computers, with at lease a CPU & an input/output unit, in the same housing	0	A
84714140	Microprocessors, with at lease a CPU & an input/output unit, in the same housing	0	A
84714190	Digital ADP with at lease a CPU & an input/output unit, in the same housing nes	0	A
84714910	Mainframes, presented in the form of systems	0	A
84714920	Mini-computers, presented in the form of systems	0	A
84714940	Microprocessors, presented in the form of systems	0	A
84714991	Distributed control systems	0	A
84714999	Digital ADP presented in the form of systems, nes	0	A
84715010	Digital process units of mainframes	0	A
84715020	Digital process units of mini-computers	0	A
84715040	Digital process units of microprocessors	0	A
84715090	Digital process units, nes	0	A
84716040	Terminals for mainframes or mini-computers	0	A
84716050	Scanners	0	A
84716060	Digitisers	0	A
84716071	Keyboards	0	A
84716072	Mouses	0	A

HS2014	Description	Base Rate	Staging Category
84716090	Other input or output units, nes	0	A
84717010	Rigid disk drives	0	A
84717020	Floppy disk drives	0	A
84717030	CD drives	0	A
84717090	Other storage units, nes	0	A
84718000	Other units automatic data processing machines	0	A
84719000	Machines for transcrib/processing data, nes	0	A
84721000	Office duplicating mach	14	A
84723010	Machines for soring/closing/banding mail	10	A
84723090	Machines for foldg/opening mail; for affix/cancelg postage stamps	14	A
84729010	Automatic banknote dispensers	0	A
84729021	Perforator	0	A
84729022	Stapler	0	A
84729029	Other stapling machines, nes	0	A
84729030	Paper shridders	0	A
84729040	Duplicating machines	14	A
84729090	Office machines, nes	0	A
84731000	Parts & accessories of machines of heading No. 84.69	8	A
84732100	Parts & accessories of machines of subhdgs 8470.1000/2100/2900	0	A
84732900	Parts & accessories of other machines of heading 84.70	0	A
84733010	Parts/accessor of 8471.1000/4110/4120/4910/4920/5010/5020/6090/7019	0	A
84733090	Parts/accessories of other machines of heading 84.71	0	A
84734010	Banknote dispenser of automated teller	10.5	A
84734090	Other parts/accessories of machines of heading 84.72, nes	10.5	A
84735000	Parts/accessr equally suitbl for use with $\geq 2$ machs of 84.69 to 84.72	0	A
84741000	Sorting/screening/separating/washing mach for ore/oth minerals	5	A
84742010	Crushing or grinding machines, toothing roller type	5	A
84742020	Crushing or grinding machines, Em-Peters type	5	A
84742090	Other crushing or grinding machines for earth/stone/ores, etc	5	A
84743100	Concrete'mortar mixers	7	A
84743200	Mach for mixing mineral substances with bitumen	7	A
84743900	Mixing/kneading mach nes for earth'other mineral substances etc	5	A
84748010	Rolling forming machines	5	A
84748020	Molud pressing machines	5	A

HS2014	Description	Base Rate	Staging Category
84748090	Mach for agglomeratg minerals fuels/foundry moulds of sand nes	5	A
84749000	Parts of machinery of heading No. 84.74	5	A
84751000	Machn f assemblg electric lamps/tubes/flashbulbs, in glass envelopes	8	A
84752100	Machines for making optical fibres and preforms thereof	10	A
84752911	Continouous hot bending furnaces for working glass or glasswares	10	A
84752912	Fiber glass winder (exc. Opticaefiber winder)	10	A
84752919	Other equipments for hot working glass or glasswares	10	A
84752990	Other machines for making glass or glasswares, nes	10	A
84759000	Parts of glass working machines	8	A
84762100	Automatic beverage-vending machine with heatg/refrigerating devices	14	A
84762900	Automatic beverage-vending machines, nes	15	A
84768100	Oth automatic goods-vending machine with heatg/refrigerating devices	14	A
84768900	Automatic goods-vending mach, nes	15	A
84769000	Parts of automatic goods-vending machine	10	A
84771010	Injection-moulding mach for working plastics	0	A
84771090	Injection-moulding mach for working rubber	0	A
84772010	Plastic granulators	5	A
84772090	Extruders for working rubber'plastics nes	5	A
84773010	Extruding blow molding machines	5	A
84773020	Injecting blow molding machines	5	A
84773090	Blow moulding mach for working rubber'plastics nes	5	A
84774010	Plastics bridge-die-forming mahines	5	A
84774020	Plastics calender-forming machines	5	A
84774090	Vacuum moldng/thermoforming mach for workng rubber/plastic nes	5	A
84775100	Machn for mouldg/retreadg pneu tyres/forming inner tubes nes	5	A
84775910	3D printers	5	A
84775990	Machinery for moulding or otherwise forming rubber or plastics nes	5	A
84778000	Mach for working rubber'plastics'for the mfr of prods therefrom	5	A
84779000	Pts of mach for wrkg rubber'plas'for the mfr of prods therefrom	0	A
84781000	Machinery for preparing'making up tobacco nes	5	E
84789000	Parts of machinery for preparing'making up tobacco nes	10	E
84791021	Machines for spreading bituminous concrete	8	A
84791022	Stablilizer spreading machines	8	A
84791029	Other Spreading machines, nes	8	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
84791090	Machinery for public works, building or the like, nes	8	A
84792000	Machinery for extract/prep of animal or fixed vegetable fats or oils	10	A
84793000	Press for making particle/fibre board, for treating wood or cork	10	A
84794000	Rope or cable-making machines	7	A
84795010	Industrial robots for multiples uses	0	A
84795090	Industrial robots, nes	0	A
84796000	Evaporative air coolers	10	A
84797100	passenger boarding bridges used in airports	0	A
84797900	other passenger boarding bridges	0	A
84798110	Electric wire coil-winders	9.5	A
84798190	Other machines for treating metal	9.5	A
84798200	Machines for mixing/kneading/crushing/grinding, etc	7	A
84798910	Steering/rudder equipt or gyrostabilizers for ships	0	A
84798920	Air humidifiers or dehumidifiers	0	A
84798940	Machines for sorting mailed packages or printed matters	0	A
84798950	Machines for squeezing radioactive waste	0	A
84798961	Automatic plug-in machines	0	A
84798962	Automatic coreslice adhering machines	0	A
84798969	Other machines for assembling elements on printed circuit boards, nes	0	A
84798992	Automated high-rise warehouse	0	A
84798999	Mach & mechanical appliances having individual functions, nes	0	A
84799010	Parts of steering/rudder equipt or gyrostabilizers for ships	0	A
84799020	Parts of air humidifiers or dehumidifiers	0	A
84799090	Parts of other machines/appliances of heading 84.79, nes	0	A
84801000	Boxes, moulding, for metal foundry	10	A
84802000	Bases, mould	8	A
84803000	Patterns, moulding	10	A
84804110	Die casting moulds	8	A
84804120	Compression moulds for power metallurgy	8	A
84804190	Moulds, injection/compression types, for metal/metal carbides	8	A
84804900	Moulds for metal/metal carbides, nes	8	A
84805000	Moulds for glass	8.4	A
84806000	Moulds for mineral materials	8.4	A
84807110	"Bladder" moulds for vulcanising tyres	0	A
84807190	Moulds, injection/compression types, for rubber/plastics	0	A
84807900	Moulds for rubber/plastics, nes	5	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
84811000	Valves, pressure reducing	5	A
84812010	Valves for oleohydraulic transmissions	5	A
84812020	Valves for pneumatic transmissions	5	A
84813000	Valves, check	5	A
84814000	Valves, safety/relief	5	A
84818021	Electromagnetic directional valves	7	A
84818029	Directional control valves, nes	7	A
84818031	Electronic expansion valves	7	A
84818039	Flow valves, nes	7	A
84818040	Other valves	7	A
84818090	Taps, cocks & similar appliances, nes	5	A
84819010	Parts of valves	8	A
84819090	Parts of taps, cocks/similar appliances	8	A
84821010	Self-aligning ball bearing	8	A
84821020	Deep groove ball bearing	8	A
84821030	Angular contact ball bearing	8	A
84821040	Thrust ball bearing	8	A
84821090	Bearings, ball	8	A
84822000	Bearings, tapered roller	8	A
84823000	Bearings, spherical roller	8	A
84824000	Bearings, needle roller	8	A
84825000	Bearings, cylindrical roller, nes	8	A
84828000	Bearings, ball or roller, nes	8	A
84829100	Balls, needles & rollers for bearings	8	A
84829900	Bearing parts, nes	6	A
84831011	Diesel engine crankshaft for ship	6	A
84831019	Transmission shafts for ships, nes	6	A
84831090	Transmission shafts not for ships; cranks	6	A
84832000	Bearing housings, incorporating ball or roller bearings	6	A
84833000	Bearing housings, not incorp ball/roller bearing; plain shaft bearing	6	A
84834010	Roller screws	8	A
84834020	Planet decelerators	8	A
84834090	Gears/gearing, ball screws, gear boxes, speed changers, etc	8	A
84835000	Flywheels & pulleys, including pulley blocks	8	A
84836000	Clutches & shaft couplings (including universal joints)	8	A
84839000	Parts of applanced of heading No. 84.83	8	A
84841000	Gaskets of metal sheeting combined with other material	8	A

HS2014	Description	Base Rate	Staging Category
84842000	Mechanical seals	8	A
84849000	Gasket sets consisting of gaskets of different materials	8	A
84861010	Machines and apparatus for the manufacture of boules by a process involving a change of temperature	0	A
84861020	Grinding machines for the manufacture of boules or wafers	0	A
84861030	Sawing or cutting-off machines for the manufacture of boules or wafers	0	A
84861040	Chemical mechanical polishers for the manufacture of boules or wafers	0	A
84861090	Other machines and apparatus for the manufacture of boules or wafers	0	A
84862010	Heating equipments for the manufacture of semiconductor devices or of electronic integrated circuits	0	A
84862021	Chemical Vapour Deposition equipment for the manufacture of semiconductor devices or of electronic integrated circuits	0	A
84862022	Physical Vapour Deposition equipment for the manufacture of semiconductor devices or of electronic integrated circuits	0	A
84862029	Other film deposition equipment for the manufacture of semiconductor devices or of electronic integrated circuits	0	A
84862031	Step and repeat aligners for the manufacture of semiconductor devices or of electronic integrated circuits	0	A
84862039	Other apparatus for the projection or drawing of circuit patterns for the manufacture of semiconductor devices or of electronic integrated circuits	0	A
84862041	Dry plasma etching for the manufacture of semiconductor devices or of electronic integrated circuits	0	A
84862049	Other etching and stripping equipments for the manufacture of semiconductor devices or of electronic integrated circuits	0	A
84862050	Ion Implanters for doping, for the manufacture of semiconductor devices or of electronic integrated circuits	0	A
84862090	Other machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	0	A
84863010	Heating equipments for the manufacture of flat panel displays	0	A
84863021	Chemical Vapour Deposition equipment for the manufacture of flat panel displays	0	A
84863022	Physical Vapour Deposition equipment for the manufacture of flat panel displays	0	A
84863029	Other film deposition equipment for the manufacture of flat panel displays	0	A
84863031	Step and repeat aligners for the manufacture of flat panel displays	0	A
84863039	Other apparatus for the projection or drawing of circuit patterns for the manufacture of flat panel displays	0	A
84863041	Cleaning apparatus operated by ultrasonic process, for the manufacture of flat panel displays	10	A
84863049	Other apparatus for wet-etching, developing, stripping or cleaning, for the manufacture of flat panel displays	0	A
84863090	Other apparatus and equipments for the manufacture of flat panel displays	0	A

HS2014	Description	Base Rate	Staging Category
84864010	Machines and apparatus solely or principally of a kind used for the manufacture or repair of masks and reticles	0	A
84864021	Encapsulation equipment for making the plastic casings of a kind used for assembling semiconductor devices or electronic integrated circuits	5	A
84864022	Wire bonders of a kind used for assembling semiconductor devices or electronic integrated circuits	8	A
84864029	Other machines or apparatus solely or principally of a kind used for assembling semiconductor devices or electronic integrated circuits	0	A
84864031	Automated material handling robots solely of a kind used for transport in electronic integrated circuits industry	0	A
84864039	Other apparatus of a kind used for lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel diaplays	5	A
84869010	Parts and accessories of machines and apparatus for lifting, handling, loading or unloading (excluding automated material handling machines)	5	A
84869020	Parts and accessories of wire bonders	6	A
84869091	Sputtering targets modules with backing plate	0	A
84869099	Parts and accessories of apparatus used solely or principally for the manufacture of semiconductor devices, electronic integrated circuits or flat panel displays	0	A
84871000	Ships' or boats' propellers and blades	6	A
84879000	Machinery parts, not specified or included elsewhere in this chapter	8	A
85011010	Electric motors of an output $\leq 37.5$ W, for toys	24.5	B
85011091	Electric motors of output $\leq 37.5$ W, 20mm $\leq$ housing diam $\leq 39$ mm	9	A
85011099	Electric motors of an output $\leq 37.5$ W, nes	9	A
85012000	Universal AC/DC motors of an output exceeding 37.5 W	12	A
85013100	DC motors, DC generators, of an output not exceeding 750 W	12	A
85013200	DC motors, DC generators, of an output exceeding 750 W but $\leq 75$ KW	10	A
85013300	DC motors, DC generators, of an output exceeding 75 KW but $\leq 375$ KW	5	A
85013400	DC motors, DC generators, of an output exceeding 375 KW	12	A
85014000	AC motors, single-phase, nes	12	A
85015100	AC motors, multi-phase, of an output not exceeding 750 W	5	A
85015200	AC motors, multi-phase, of an output exceeding 750 W but $\leq 75$ KW	10	A
85015300	AC motors, multi-phase, of an output exceeding 75 KW	12	A
85016100	AC generators (alternators), of an output $\leq 75$ KVA	5	A
85016200	AC generators, 75 KVA < output $\leq 375$ KVA	12	A
85016300	AC generators, 375 KVA < output $\leq 750$ KVA	12	A



HS2014	Description	Base Rate	Staging Category
85016410	AC generators, 750 KVA<output≤350 MVA	10	A
85016420	AC generators, 350 MVA<output≤665 MVA	5.8	A
85016430	AC generators, of an output> 665 MVA	6	A
85021100	Generating sets, diesel or semi-diesel engines, output≤75 KVA	10	A
85021200	Generating sets, diesel or semi-diesel, 75 KVA<output≤375 KVA	10	A
85021310	Generating sets, diesel or semi-diesel, 375 KVA<output ≤2MVA	10	A
85021320	Generating sets, diesel or semi-diesel engines, output>2 MVA	10	A
85022000	Generating sets with spark-igni internal combustion piston engines	10	A
85023100	Wind-powered electric generating sets	8	A
85023900	Electric generating sets, nes	10	A
85024000	Electric rotary converters	10	A
85030010	Parts of electric motors of subheading No. 8501.1010, 8501.1091	12	A
85030020	Parts of electric motors of subheading No. 8501.6420, 8501.6430	3	A
85030030	Parts of the motors of subheading No. 8502.3100	3	A
85030090	Parts of other machines of heading No. 85.01 or 85.02	8	A
85041010	Electronic ballasts for discharge lamps or tubes	10	A
85041090	Other ballasts for discharge lamps or tubes, nes	10	A
85042100	Liq dielectric transformers, a power handling capacity≤650 KVA	10.5	A
85042200	Liq dielectric transformers, 650 KVA<capacity≤10 MVA	12.6	A
85042311	Liq dielectric transformers, 10 MVA<capacity≤220 MVA	10	A
85042312	Liq dielectric transformers, 220 MVA<capacity≤330 MVA	10	A
85042313	Liq dielectric transformers, 330 MVA<capacity≤400 MVA	10	A
85042321	Liq dielectric transformers, 400 MVA<capacity≤500 MVA	6	A
85042329	Liq dielectric transformers, 500 MVA<capacity	6	A
85043110	Mutual inductors, capacity≤1 KVA	5	A
85043190	Other transformers, capacity ≤1 KVA, nes	5	A
85043210	Mutual inductors, 1 KVA<capacity≤16 KVA	5	A
85043290	Other transformers, 1 KVA<capacity≤16 KVA, nes	5	A
85043310	Other transformers, 16 KVA<capacity ≤500 KVA	5	A
85043390	Other transformers, 16 KVA<capacity ≤500 KVA	5	A
85043410	Other transformers, capacity 500 KVA, nes	14	A
85043490	Other transformers, capacity 500 KVA, nes	14	A
85044013	Voltage-stabilized suppliers of machines of heading No. 84.71	0	A
85044014	Other DC voltage-stabilized suppliers, <1 kW, accuracy to 0.0001	7	E

HS2014	Description	Base Rate	Staging Category
85044015	Other AC voltage-stabilized suppliers, <10 kW, accuracy to 0.001	0	A
85044019	Other voltage stabilized suppliers, nes	0	A
85044020	Uninterrupted power suppliers (UPS)	10	A
85044030	Inverters	10	A
85044091	Semiconductor modules with converting function	10	A
85044099	Other static converters, nes	10	A
85045000	Inductors, electric	0	A
85049011	Parts of transformers of subheading No. 8504.2320	5	A
85049019	Parts of other transformers, nes	8	A
85049020	Parts of voltage stabilized suppliers and UPS	8	A
85049090	Parts of ballasts, static converters and other inductors	8	A
85051110	Permanent magnets/articles going to be prmnt magnets, of rare-earth	7	A
85051190	Permanent magnets/articles going to be prmnt magnets, of oth metal	7	A
85051900	Permanent magnets/articles going to be permanent magnets, nes	7	A
85052000	Electro-magnetic couplings, clutches & brakes	8	A
85059010	Eletro-magnetic lifting heads	8	A
85059090	Eletro-magnetic or permanent magnet chucks, clamps and similar holding devices; including parts	8	A
85061011	Button type primary cells and primary batteries, of Alkaline zinc-manganese dioxide	20	B
85061012	Cylinder type primary cells and primary batteries, of Alkaline zinc-manganese dioxide	20	B
85061019	Alkaline zinc-manganese dioxide primary cells and primary batteries	20	B
85061090	Manganese dioxide primary cells & batteries	20	B
85063000	Mercuric oxide primary cells & batteries	14	A
85064000	Silver oxide primary cells & batteries	14	A
85065000	Lithium primary cells & batteries	14	A
85066000	Air-zinc primary cells & batteries	14	A
85068000	Primary cells & batteries, nes	14	A
85069010	Parts of manganese dioxide primary cells/batteries	14	A
85069090	Parts of other primary cells/batteries, nes	10	A
85071000	Pb-acid electric accumulators for starting piston engines	10	A
85072000	Lead-acid electric accumulators nes	10	A
85073000	Nickel-cadmium electric accumulators	10	A
85074000	Nickel-iron electric accumultors	12	A
85075000	nickel-metal hydride accumulators	12	A
85076000	lithium-ion accumulators	12	A

HS2014	Description	Base Rate	Staging Category
85078030	All-vanadium redox flow batteries	12	A
85078090	other accumulators	12	A
85079010	Parts of lead-acid electric accumulators	10	A
85079090	Parts of other electric accumulators, nes	8	A
85081100	Vacuum cleaners with self-contained electric motor, of a power not exceeding 1500W and having a dust bag or other receptacle capacity not exceeding 20l	10	A
85081900	Other vacuum cleaners with self-contained electric motor	0	A
85086000	Other vacuum cleaners	0	A
85087010	Parts for the goods of heading No.8508.1100	12	A
85087090	Parts for other vacuum cleaners	0	A
85094010	Fruit or vegetable juice extractors	10	A
85094090	Other domestic food grinders & mixers; fruit or veg juice extractors	10	A
85098010	Floor polishers	30	A
85098020	Kitchen waste disposers	20	A
85098090	Parts of electro-mechanical domestic appliances	30	A
85099000	Parts of electro-mech dom appliances with electric motor	12	A
85101000	Shavers, with self-contained electric motor	30	A
85102000	Hair clippers, with self-contained electric motor	30	A
85103000	Hair-removing appliances, with self-contained electric motor	20	A
85109000	Parts of shavers & hair clippers, with self-contained electric motor	24.5	A
85111000	Spark plugs	10	A
85112010	Ignition magnetos, etc, for locomotive, aircraft & ships	5	A
85112090	Ignition magnetos/magneto-generators/magnetic flywheels, nes	10	A
85113010	Distributors/ignition coils, for locomotives, aircraft & ships	5	A
85113090	Distributors & ignition coils, nes	8.4	A
85114010	Starter motors/dual generators, for locomotives, aircraft & ships	5	A
85114091	Starter motors of an output $\geq 132.39$ kw, for engines use	8.4	A
85114099	Starter motors/dual generators, nes	8.4	A
85115010	Other generators, for locomotives, aircraft & ships	5	A
85115090	Other generators, nes	8.4	A
85118000	Glow plugs & other ignition or starting equipment nes	8.4	A
85119010	Parts of equipment of heading 85.11 for locomotives, aircraft & ships	4.5	A
85119090	Parts of other equipment of heading 85.11	5	A
85121000	Lighting or signalling equipment of a kind used on bicycles	10.5	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
85122010	Lighting equipment of a kind used for motor vehicles	10	A
85122090	Other lighting or visual signalling equipment, nes	10	A
85123011	Loudspeaker, buzzers for motor vehicles	10	A
85123012	Burglar alarms for motor Vehicles	10	A
85123019	Other sound signalling equipemnt for motor vehicles	10	A
85123090	Other sound signalling equipemnt for vehicles	10	A
85124000	Windscreen wipes, defrosters & demisters	10	A
85129000	Parts of electrical lighting, signalling & defrosting equipment	8	A
85131010	Portable electric torches functioned by dry batteries	15	A
85131090	Portable electric lamps with self-contained source of energy, nes	17.5	A
85139010	Parts of torches of subheading No. 8513.1010	14	A
85139090	Parts of portable electr lamps of subheading No 8513.1090	14	A
85141010	Controlled atmosphere heat treatment furnace	0	A
85141090	Industrial/lab electric resistance heated furnaces & ovens, nes	0	A
85142000	Industry/lab electric induction or dielectric furnaces & ovens	0	A
85143000	Industrial & laboratory electric furnaces & ovens nes	0	A
85144000	Industry&lab electric induction or dielectric heating equip nes	10	A
85149010	Parts of electric furnace for steel making	8	A
85149090	Parts of other equipment of heading No. 85.14	0	A
85151100	Electric soldering irons & guns	10	B
85151900	Electric brazing or soldering machines & apparatus nes	10	B
85152120	Resistance welding robots	10	B
85152191	Aligning tube welding machines, fully or partly automatic	10	B
85152199	Other fully or partly auto machines and apparatus for resistance welding	10	B
85152900	Electric mach/app for resistance welding of metal nes	10	B
85153120	Arc (including plasma arc) welding robots	10	B
85153191	Spiralling tube welding machines, fully or partly automatic	10	B
85153199	Other fully or partly auto machines for arc (including plasma arc) welding	10	B
85153900	Electric mach/app for arc (inc plasma arc) welding of metals nes	10	B
85158010	Laser welding robots	8	A
85158090	Other welding machines and apparatus	8	A
85159000	Pts of elec/laser/ultrc mach for weld/cut nes or hot spray of mtl	6	A
85161010	Electrical storage water heaters	10	A
85161020	Electrical geysers	10	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
85161090	Other electric instantaneous water heaters and immersion heaters	10	A
85162100	Electric space heating apparatus, having storage heating radiators	35	A
85162910	Electric soil heating apparatus	10	A
85162920	Radiation space heaters	10	A
85162931	Convection space heaters by fans	10	A
85162932	Liquid filled convection space heaters	10	A
85162939	Other convection space heaters, nes	10	A
85162990	Electric space heating apparatus, nes	10	A
85163100	Electro-thermic hair dryers	10	A
85163200	Electro-thermic hair-dressing apparatus, nes	35	A
85163300	Electro-thermic hand-drying apparatus	35	A
85164000	Electric smoothing irons	35	A
85165000	Microwave ovens	15	A
85166010	Electromagnetic ovens	15	A
85166030	Electric cookers	15	A
85166040	Electric frying pans	15	A
85166050	Electric oven	15	A
85166090	Oth electric ovens, cooking plates, grillers...roasters	15	A
85167110	Drip coffee makers	32	A
85167120	Steam espresso makers	32	A
85167130	Pump espresso makers	32	A
85167190	Other electric-thermic coffee or tea makers	32	A
85167210	Automatic bread makers	32	A
85167220	Slice pop-up toasters	32	A
85167290	Electro-thermic toasters	32	A
85167910	Electro-thermic water dispensers	32	A
85167990	Other electro-thermic appliances, domestic, nes	32	A
85168000	Electric heating resistors	10	A
85169010	Parts of apparatus of subheadg Nos. 8516.2910, 8516.8000	8	A
85169090	Parts of ofther apparatus of heading No. 85.16	12	A
85171100	Line telephone sets with cordless handsets	0	A
85171210	Radio telephone handsets (including vehicle installed)	0	A
85171220	Walkie-talkie	0	A
85171290	Other telephones for cellular networks or for other wireless networks	0	A
85171800	Other telephone sets	0	A
85176110	Mobile communication base station	0	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
85176190	Other base station	0	A
85176211	Digital public telephonic switching systems, toll telephonic or telegraphic switching systems	0	A
85176212	Digital mobile communication switching systems	0	A
85176219	Other digital telephonic switching system	0	A
85176221	Optical line terminal equipments and pulse code modulation mutilexers	0	A
85176222	Optical transmission equipments for wave-division multiplexing	0	A
85176229	Other optical communication equipments	0	A
85176231	Communication network synchronizing equipments	0	A
85176232	Ethernet exchangers	0	A
85176233	IP telephone signal converters	0	A
85176234	Modem	0	A
85176235	Network concentrators	0	A
85176236	Network path-control devices	0	A
85176237	Wired network interface card	0	A
85176239	Other telecommunication apparatus for digit line system	0	A
85176292	Wireless network interface card	0	A
85176293	Fixed wireless communicating terminal	0	A
85176294	Wireless headset	0	A
85176299	Other machines for the reception, conversion and transmission or regeneration of voice, images or other data	0	A
85176910	Other apparatus for communication in a wireless network	9	A
85176990	Other apparatus for communication in a wired network	0	A
85177010	Parts of digital program-controlled switching apparatus	0	A
85177020	Parts of the equipment of optical line terminal equipments and pulse code modulation mutilexers	0	A
85177030	Parts of radio telephone handsets	0	A
85177040	Parts of walkie-talkie	8	A
85177060	Laser transmitting and receiving unit of laser communication equipment	0	A
85177070	Aerials or parts thereof for use with the apparatus of No.8517	2	A
85177090	Parts of machines for the reception and transmission of voice or other data	0	A
85181000	Microphones & stands therefor	10	A
85182100	Single loudspeakers, mounted in the same enclosure	10	A
85182200	Multiple loudspeakers, mounted in the same enclosure	10	A
85182900	Loudspeakers, nes	0	A
85183000	Headphones, earphones & combined microphone/speaker sets	0	A
85184000	Audio-frequency electric amplifiers	12	A

HS2014	Description	Base Rate	Staging Category
85185000	Electric sound amplifier sets	10	A
85189000	Parts of mics, loudspeakers, headphones, earphones&elec sound ampli	10.5	A
85192000	Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	20	A
85193000	Turntables (record-decks)	30	A
85195000	Telephone answering machines	0	A
85198111	Cassette-players, not incorporating a sound recording device, not including transcribing machines	17	B
85198112	Cassette-type magnetic tape recorders incorporating sound reproducing apparatus	30	B
85198119	Other sound recording or reproducing apparatus, using magnetic media	20	B
85198121	Compact disc players, not incorporating a sound recording devices	30	B
85198129	Other sound recording or reproducing apparatus, using optical media	20	B
85198131	Flash memory recorders incorporating sound reproducing apparatus	20	B
85198139	Other sound recording or reproducing apparatus, using semiconductor media	20	B
85198910	Record-players, not incorporating a sound recording device	30	B
85198990	Other sound recording or reproducing apparatus	20	B
85211011	Broadcast quality, magnetic video tape recorders	30	B
85211019	Other magnetic video tape recorders	30	B
85211020	Magnetic video tape reproducers	30	B
85219011	Video compact disc player	20	B
85219012	Digital video disc player	20	B
85219019	Other laser video compact disk player	20	B
85219090	Video recording or reproducing apparatus nes	20	B
85221000	Pick-up cartridges	35	B
85229010	Parts of turnables or record-players	25	B
85229021	Transport mechanisms of cassett sound recorders/reproducers	25	B
85229022	Magnetic heads of cassett sound recordr/reproducer	25	A
85229023	Parts of magnetic heads	20	A
85229029	Other parts/accessories of casstt sound recordr/reprducer, nes	30	A
85229031	Movements for laser video compact disk player	30	A
85229039	Other parts/accessories of video recording or reproducing apparatus	30	A
85229091	Car audio frequency relays ware or FM car transmitter	20	A
85229099	Parts/accessories of other apparatus of 85.19 to 85.21, nes	20	A
85232110	Cards incorporating a magnetic stripe, prepared unrecorded	17.5	A

HS2014	Description	Base Rate	Staging Category
85232120	Cards incorporating a magnetic stripe, recorded	15	A
85232911	Prepared unrecorded magnetic discs	0	A
85232919	Magnetic discs	0	A
85232921	Magnetic tapes, prepared unrecorded, of a width not exceeding 4mm	0	A
85232922	Magnetic tapes, prepared unrecorded, of a width exceeding 4mm but not exceeding 6.5mm	0	A
85232923	Prepared unrecorded magnetic tapes, of a width not exceeding 4mm	0	A
85232928	Tapes for reproducing sound or image	10	A
85232929	Other recorded tapes	0	A
85232990	Other magnetic media	0	A
85234100	unrecorded optical media	0	A
85234910	optical media for reproducing sound only, recorded	10	A
85234920	optical media for the machines of heading No.8471 reproducing phenomena other than sound or image	0	A
85234990	other recorded optical media	0	A
85235110	Solid-state non-volatile storage devices (flash memorizer), prepared unrecorded	0	A
85235120	Solid-state non-volatile storage devices (flash memorizer), recorded	0	A
85235210	Prepared unrecorded "Smart cards"	0	A
85235290	Smart cards	0	A
85235910	Other semiconductor media, prepared unrecorded	0	A
85235920	Other semiconductor media, recorded	0	A
85238011	Gramophone records, prepared unrecorded	15	A
85238019	Gramophone records, recorded	0	A
85238021	Prepared unrecorded gramophone records for the machines of heading No.84.71	0	A
85238029	Other storage devices for the machines of heading No.84.71	0	A
85238091	Other prepared unrecorded Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena,	0	A
85238099	Other media for the recording of sound or of other phenomena	0	A
85255000	Transmission apparatus for radio-broadcasting or television	0	A
85256010	Satellite earth station	0	A
85256090	Other transmission apparatus incorporating reception apparatus	0	A
85258011	Television cameras, for special purposes	10	A
85258012	Television cameras, not for special purposes, broadcast quality	35	A
85258013	Other television cameras, not for special purposes	35	E
85258021	Digital cameras for special purposes	0	A



HS2014	Description	Base Rate	Staging Category
85258022	Digital cameras not for special purposes, single lens reflex	0	A
85258025	Other digital cameras, lens interchangeable	0	A
85258029	Other digital cameras, not for special purposes	0	A
85258031	Vidao camera recorders, for special purposes	0	A
85258032	Vidao camera recorders, not for special purposes, broadcast quality	0	A
85258033	Vidao camera recorders, not for special purposes, household	0	A
85258039	Other vidao camera recorders, not for special purposes	0	A
85261010	Radar aparatus, for navigational aid	2	A
85261090	Radar aparatus other than for navigation	5	A
85269110	Radio navigational aid apparatus	2	A
85269190	Other radio navigational aid apparatus, nes	2	A
85269200	Radio remote control apparatus	5	A
85271200	Pocket-size radio cassette-players, no need externl power	20	A
85271300	Oth combined radio/sound recorder-player, no need extnl power	15	A
85271900	Other radio broad receiver operatng without external power, nes	15	A
85272100	Combnrd radio/sound recorder-player, need extnl power for motor vehcl	15	A
85272900	Other radio broad receiver need extnl power for motor vehicles, nes	15	A
85279100	Other reception apparatus for radio-broadcasting, combined with sound recording or reproducing apparatus	15	A
85279200	Other reception apparatus for radio-broadcasting, not combined with sound recording or reproducing apparatus but combined with a clock	15	A
85279900	Other reception apparatus for radio-broadcasting	27	A
85284100	Cathode-ray tube monitors of a kind solely or principally used in an automatic data processing system of heading No.84.71	0	A
85284910	Other cathode-ray tube monitors, colour	30	A
85284990	monochrome cathode-ray tube monitors	19	A
85285110	Liquid crystal display of a kind solely or principally used in an automatic data processing system of heading No.84.71	0	A
85285190	Other monitors of a kind solely or principally used in an automatic data processing system of heading No.84.71	0	A
85285910	Other monitors; colour	30	A
85285990	other monochrome monitors	19	A
85286100	Projectors of a kind solely or principally used in an automatic data processing system of heading No.84.71	0	A
85286910	Other projectors; colour	30	B
85286990	other monochrome pojectors	15	B

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
85287110	Satellite television receivers, colour, not designed to incorporate a video display or screen	30	E
85287180	Other satellite television receivers, colour, not designed to incorporate a video display or screen	30	E
85287190	other monochrome reception apparatus for television, not designed to incorporate a video display or screen	15	E
85287211	Analog colour television, with cathode-ray tube monitors	30	E
85287212	Other digital colour television, with cathode-ray tube monitors	30	E
85287219	Other digital television, with cathode-ray tube monitors	30	E
85287221	Analog colour television with liquid crystal display	30	E
85287222	Digital colour television with liquid crystal display	30	E
85287229	Other colour television with liquid crystal display	30	E
85287231	Analog colour television with plasma display panels	30	E
85287232	Digital colour television with plasma display panels	30	E
85287239	Other colour television with plasma display panels	30	E
85287291	Other analog colour television	30	A
85287292	Other digital colour television	30	A
85287299	Other colour television	30	A
85287300	other monochrome reception apparatus for television	15	A
85291010	Aerials & the parts, for radar or radio-navigational apparatus	1.5	A
85291020	Aerials & the parts, for radio or television receivers	0	A
85291090	Aerials & the parts, for other apparatus of heading 85.25 to 85.28	2	A
85299010	Parts for TV transmission/transmission/satellite earth reception/relay apparatus	0	A
85299041	Parts for TV cameras serving special purposes	8	A
85299042	Camera modules without special purpose	12	A
85299049	Parts for other TV cameras	12	A
85299050	Parts for radar or radio-navigational aid apparatus	1.5	A
85299060	Parts for radio broadcast receivers and their combinations	15	A
85299081	Parts of colour television receiver (Other than plasma display modules or parts thereof, OLED panel)	15	A
85299082	Plasma display modules and parts thereof	15	A
85299083	OLED (organic light-emitting diode) panel	15	A
85299089	Parts for monochrome TV receivers	0	A
85299090	Parts for use with apparatus of 85.25 to 85.28, nes	0	A
85301000	Electrical signalling, safety or traffic control equipment for rail or tramways	10	A
85308000	Electrical signalling, safety or traffic control equipment, nes	8	A
85309000	Parts of electrical signalling, safety or traffic control equipment	8	A

HS2014	Description	Base Rate	Staging Category
85311000	Other burglar or fire alarms and similar apparatus, nes	10	A
85312000	Indicator panels incorporating LCD or light emit diodes	0	A
85318010	Electric buzzers	15	A
85318090	Electric sound or visual signalling apparatus, nes	10	A
85319010	Parts of burglar or fire alarms & similar apparatus	0	A
85319090	Parts of other apparatus of heading No. 85.31	0	A
85321000	Fixed capacitors for use in 50/60 Hz circuits (power capacitors)	0	A
85322110	Electrical capacitors, fixed, tantalum, laminate	0	A
85322190	Electrical capacitors, fixed, tantalum, nes	0	A
85322210	Electrical capacitors, fixed, aluminium electrolytic, laminate	0	A
85322290	Electrical capacitors, fixed, aluminium electrolytic, nes	0	A
85322300	Electrical capacitors, fixed, ceramic dielectric, single layer, nes	0	A
85322410	Electrical capacitors, fixed, ceramic dielectric, multilayer, laminate	0	A
85322490	Electrical capacitors, fixed, ceramic dielectric, multilayer, nes	0	A
85322510	Electrical capacitors, fixed, dielectric of paper or plastics, laminate	0	A
85322590	Electrical capacitors, fixed, dielectric of paper or plastics, nes	0	A
85322900	Electrical capacitors, fixed, nes	0	A
85323000	Electrical capacitors, variable or adjustable (pre-set)	0	A
85329010	Parts of electrical capacitors of 8532.1000	0	A
85329090	Parts of electrical capacitors of 8532.2100 to 8532.3000	0	A
85331000	Electrical resistors, fixed carbon, composition or film type	0	A
85332110	Electrical resistors fixed for a power handling capacity $\leq 20$ W, laminate	0	A
85332190	Electrical resistors fixed for a power handling capacity $\leq 20$ W, nes	0	A
85332900	Electrical resistors, fixed, $> 20$ W	0	A
85333100	Wirewound variable R, include rheostat & potentiometers $\leq 20$ W	0	A
85333900	Wirewound variable R, including rheostat & potentiometers, $> 20$ W	0	A
85334000	Variable resistors, including rheostats & potentiometers, nes	0	A
85339000	Parts of electrical resistors, rheostats & potentiometers	0	A
85340010	Printed circuits of more than 4 layers	0	A
85340090	Printed circuits of 4 layers or less	0	A
85351000	Electrical fuses, for a voltage exceeding 1, 000 volts	14	A
85352100	Automatic circuit breakers 1, 000V<voltage $\leq 72.5$ KV	14	A

HS2014	Description	Base Rate	Staging Category
85352910	Automatic circuit breakers, for a voltage of 72.5KV or more, but not exceeding 220KV	10	A
85352920	Automatic circuit breakers, for a voltage exceeding 220KV, but not exceeding 750KV	10	A
85352990	Automatic circuit breakers, for a voltage <72.5KV, nes	10	A
85353010	Automatic circuit breakers, for a voltage of 72.5KV or more, but not exceeding 220KV	10	A
85353020	Automatic circuit breakers, for a voltage exceeding 220KV, but not exceeding 750KV	10	A
85353090	Isolating switches & make-and-break switches, voltage exceed 1, 000 V	10	A
85354000	Lightning arresters, voltage limiters & surge supp voltage >1, 000 V	18	A
85359000	Electrical app for switching or protec elec circuits >1, 000V, nes	10	A
85361000	Electrical fuses, for a voltage not exceeding 1, 000 volts	10	A
85362000	Automatic circuit breakers for a voltage not exceeding 1, 000 volts	9	A
85363000	Elect app for protecting electric circuits, for a voltage≤1, 000V, nes	9	A
85364110	Elect relays for a voltage not exceeding 36V	10	A
85364190	Elect relays for a voltage not exceeding 60 volts	10	A
85364900	Elect relays for a voltage exceed 60 V but not exceeding 1, 000 volts	10	A
85365000	Electrical switches for a voltage not exceeding 1, 000 volts, nes	0	A
85366100	Electrical lamp-holders, for a voltage not exceeding 1, 000 volts	10	A
85366900	Electrical plugs & sockets, for a voltage not exceeding 1, 000 volts	0	A
85367000	Connectors for optical fibres, optical fibre bundles or cables	8	A
85369011	Connectors, for a voltage not exceeding 36V	0	A
85369019	Other connectors, for a voltage exceeding 36V, but not exceeding 1000 V	0	A
85369090	Other electrical apparatus for switching or protecting electrical circuits, ≤1000 V, nes	0	A
85371011	Programmable controuers	5	A
85371019	Other numerical control panels, for a voltage≤1, 000 V	5	A
85371090	Boards/panels/bases for elec contrl/distribu nes, voltg≤1, 000 V	8.4	A
85372010	Gas insulated switch gear, for a voltage≥500 KV	8.4	A
85372090	Boards/panels/bases for elec cntrl/distribu nes, volt >1, 000 V	8.4	A
85381010	Parts for use with the goods of subheading 8537.2010	8.4	A
85381090	Boards, panels, etc for oth goods of 85.37, not equipd with thr appar	7	A
85389000	Parts for switches, fuses, panels and etc, nes	7	E
85391000	Sealed beam lamp units	10	A

HS2014	Description	Base Rate	Staging Category
85392110	Tungsten halogen lamps, for scientific or medical uses	8	A
85392120	Tungsten halogen lamps, for trains, aircraft or ships	8	A
85392130	Tungsten halogen lamps, for motor vehicles	10	A
85392190	Tungsten halogen lamps, for other uses nes	10.5	A
85392210	Other filament lamps $\leq 200$ W, $> 100$ V, for scient or medical uses	10.5	A
85392290	Other filament lamps $\leq 200$ W, volt $> 100$ V, for other uses	5	A
85392910	Filament lamps nes, for scientific or medical uses	5	A
85392920	Filament lamps nes, for trains, aircraft or ships	10.5	A
85392930	Filament lamps nes, for motor vehicles	5	A
85392991	Filament lamps nes, voltage $\leq 12$ V	12	A
85392999	Other filament lamps, nes	12	A
85393110	Fluorescent lamps, hot cathode, for scientific or medical uses	8	A
85393120	Fluorescent lamps, hot cathode, for trains, aircraft or ships	8	A
85393191	Compact fluorescent lamp	8	A
85393199	Fluorescent lamps, hot cathode, for other uses nes	8	A
85393230	Sodium-vapour lamps	8	A
85393240	Mercury-vapour lamps	8	A
85393290	Metal halide lamps	8	A
85393910	Other discharge lamps, for scientific or medical uses	8	A
85393920	Other discharge lamps, for trains, aircraft or ships	8	A
85393990	Other discharge lamps, for other uses nes	8	A
85394100	Arc lamps	8	A
85394900	Ultra-violet or infra-red lamps	8	A
85399000	Parts of elect filament or disch lamps, UV or IR lamps & arc-lamps	8	A
85401100	Cathode-ray TV picture tubes, including video monitor tubes, colour	12	A
85401200	Cathode-ray TV picture tubes incl monitor tubes, B&W or other mono	15	A
85402010	Television camera tubes	12	A
85402090	Image converter/intensifiers; other photo-cathode tubes	8	A
85404010	data/graphic display tubes, color, with a phosphor dot screen pitch less than 0.4mm	8	A
85404020	data/graphic display tubes, monochrome	8	A
85406010	Radar display cathode-ray tubes	6	A
85406090	Cathode-ray tubes, nes	8	A
85407100	Magnetron tubes	8	A
85407910	klystrons	8	A
85407990	other microwave tubes	8	A

HS2014	Description	Base Rate	Staging Category
85408100	Receiver or amplifier valves & tubes	8	A
85408900	Valve & tubes, nes	8	A
85409110	Parts of TV picture tubes	6	A
85409120	Parts of radar display tubes	5	A
85409190	Parts of other cathode-ray tubes nes	8	A
85409910	Parts of TV camera tubes	8	A
85409990	Parts of therm/cold/photo-cathode valve or tubes, nes	8	A
85411000	Diodes, other than photosensitive or light emitting diodes	0	A
85412100	Transistors, oth than photosensitive, with a dissipation rate of<1W	0	A
85412900	Transistors, other than photosensitive transistors, nes	0	A
85413000	Thyristors, diacs & triacs, other than photosensitive devices	0	A
85414010	Light emitting diodes	0	A
85414020	Solar cells	0	A
85414090	Photosensitive semiconductor devices, photovoltaic cells whether of not made up into panels, nes	0	A
85415000	Semiconductor devices, nes	0	A
85416000	Mounted piezo-electric crystals	0	A
85419000	Parts of mounted piezo-electric crystals & semiconductor devices	0	A
85423100	Processors and controllers of electronic integrated circuits, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	0	A
85423200	Memories of electronic integrated circuits	0	A
85423300	Amplifiers of electronic integrated circuits	0	A
85423900	Other electronic integrated circuits	0	A
85429000	Parts of electronic integrated circuits & microassemblies	0	A
85431000	Particle accelerators	5	A
85432010	General signal generators, output frequency<1, 500 MHz	15	A
85432090	Other signal generators, nes	8	A
85433000	Machines for electroplating, electrolysis or electrophoresis	0	A
85437091	Metal or mine detectors	0	A
85437092	High or inmediate frequency amplifiers	0	A
85437093	Electric fence energizers	10	A
85437099	Other electrical machines and apparatus, not specified or included elsewhere in this chapter	0	A
85439010	Parts of particle accelerators	0	A
85439021	Parts of signal generators of subheading 8543.2010	0	A
85439029	Parts of signal generators of subheading 8543.2090	0	A
85439030	Parts of metal or mine detectors	0	A

HS2014	Description	Base Rate	Staging Category
85439040	Parts of high or medium frequency amplifiers	0	A
85439090	Parts of oth machines/apparatus of heading 85.43 nes	0	A
85441100	Insulated winding wire of copper	10	A
85441900	Insulated winding wire not of copper	20	A
85442000	Co-axial cable & other co-axial electric conductors	10	A
85443020	Ignition wiring sets for motor vehicles	10	A
85443090	Other ignition wiring sets for aircraft or ships, nes	5	A
85444211	Electric cable, fitted with connnectors, for a voltage not exceeding 80V	0	A
85444219	Electric conductors, fitted with connnectors, for a voltage not exceeding 80V	0	A
85444221	Electric cable, fitted with connnectors, for a voltage exceeding 80V but not exceeding 1000V	0	A
85444229	Electric conductors, fitted with connnectors, for a voltage exceeding 80V but not exceeding 1000V	0	A
85444911	Electric cable, not fitted with connnectors, for a voltage not exceeding 80V	0	A
85444919	Electric conductors, not fitted with connnectors, for a voltage not exceeding 80V	0	A
85444921	Electric cable, not fitted with connnectors, for a voltage exceeding 80V but not exceeding 1000V	6	A
85444929	Electric conductors, not fitted with connnectors, for a voltage exceeding 80V but not exceeding 1000V	12	A
85446012	Electric cable, 1, 000V<voltage≤35 KV	10	A
85446013	Electric cable for a voltage exceeding 35KV but not exceeding 110KV	8.4	A
85446014	Electric cable for a voltage exceeding 110KV but not exceeding 220KV	8.4	A
85446019	Other electric cable, for a voltage > 1, 000 V	8.4	A
85446090	Electric conductor nes, for a voltage >1, 000 V	21	A
85447000	Optical fibre cables, made up of individually sheathed fibres	0	A
85451100	Carbon or graphite electrodes, for furnaces	8	A
85451900	Carbon or graphite electrodes, for electrical purposes, nes	10.5	A
85452000	Carbon or graphite brushes	10.5	A
85459000	Art. of carbon or graphite, for electrical purposes, nes	10.5	A
85461000	Electrical insulators of glass	10.5	A
85462010	Power transmission & converting bushings of ceramics	6	A
85462090	Other electrical insulators of ceramics	12	A
85469000	Electrical insulators, nes	10	A
85471000	Insulating fittings of ceramics for electrical machines	8	A
85472000	Insulating fittings of plastics for electrical machines	8	A
85479010	Elect conduit tubing/joints of base metls, with inner insulat lining	10	A

HS2014	Description	Base Rate	Staging Category
85479090	Insulating fittings for electrical machn/equipt/appliances, nes	8	A
85481000	Waste/scrap of primary cells/batteries/elec accumulators	8	A
85489000	Electrical parts of machinery or apparatus, nes in Ch 85	12	A
86011011	Rail locomotives powered from DC motor, controld by microprocessor	3	A
86011019	Rail locomotives powered from a DC motor, nes	3	A
86011020	Rail locomotives powered from an AC motor	3	A
86011090	Rail locomotives powered from external source of electricity, nes	3	A
86012000	Rail locomotives powered by electric accumulator	3	A
86021010	Diesel-electric locomotives controlled by a microprocessor	3	A
86021090	Diesel-electric locomotives, nes	3	A
86029000	Rail locomotives nes & locomotive tenders	3	A
86031000	Self-propelled railway cars powered from an external electricity	3	A
86039000	Self-propelled railway cars nes	3	A
86040011	Tunnel clearance limit inspection cars	3	A
86040012	Rail grinding trains	3	A
86040019	Testing coaches & track inspection vehicles, nes	5	A
86040091	Railway electrification catenary installation cars	5	A
86040099	Railway/tram maintenance or service vehicles, nes	7	A
86050010	Railway passenger coaches	5	A
86050090	Tramway coaches; special purpose railway/tram coaches nes	5	A
86061000	Railway tank cars, not self-propelled	5	A
86063000	Railway cars, self-discharging, excl. tank or refrigerated type	5	A
86069100	Railway cars, closed & covered	5	A
86069200	Railway cars, open, with non-removable sides of a height >60 cm	5	A
86069900	Railway cars nes	5	A
86071100	Driving bogies & bissel-bogies	3	A
86071200	Bogies & bissel-bogies nes	3	A
86071910	Axles of railway/tramway vehicles etc	3	A
86071990	Wheels & parts nes, of railway/tramway vehicles	3	A
86072100	Air brakes & parts for railway rolling stock	3	A
86072900	Brakes nes & parts thereof for railway rolling stock	3	A
86073000	Coupling devices & parts for railway rolling stock	3	A
86079100	Locomotive parts nes	3	A
86079900	Railway rolling stock parts nes	3	A
86080010	Automatic rail axle counting system	3	A



HS2014	Description	Base Rate	Staging Category
86080090	Signalling devices, etc nes, for railways/waterways/airports & parts	4	A
86090011	Thermal containers of 20 feet	10.5	A
86090012	Tank containers of 20 feet	10.5	A
86090019	Other containers of 20 feet	10.5	A
86090021	Thermal containers of 40 feet	10.5	A
86090022	Tank containers of 40 feet	10.5	A
86090029	Other containers of 40 feet	10.5	A
86090030	45, 48, 53 feet cargo containers	10.5	A
86090090	Cargo containers special designd, nes	10.5	A
87011000	Pedestrian controlled tractors	9	A
87012000	Road tractors for semi-trailers (truck tractors)	6	B
87013000	Track-laying tractors (crawlers)	6	B
87019011	Wheeled tractor	8	B
87019019	Other tractor	8	B
87019090	Other tractor	8	B
87021020	Coaches for transport of passengers at aerodrome, diesel	4	A
87021091	Buses with seats $\geq$ 30, diesel	25	B
87021092	Buses with 20 $\leq$ seats<30, diesel	25	B
87021093	Buses with 10 $\leq$ seats<20, diesel	25	B
87029010	Other buses with seats $\geq$ 30, nes	25	B
87029020	Other buses with 20 $\leq$ seats<30, nes	25	B
87029030	Other buses with 10 $\leq$ seats<20, nes	25	B
87031011	All Terrian Vehicles	25	B
87031019	Other golf cars and similar vehicles	25	B
87031090	Snowmobiles	25	B
87032130	Saloon cars, $\leq$ 1000 cc, spark-igni reciprocating	25	B
87032140	Cross-country cars (4WD), $\leq$ 1000 cc, spark-igni reciprocating	25	B
87032150	Minibuses (seats $\leq$ 9), $\leq$ 1000cc, spark-igni recip	25	B
87032190	Cars nes, $\leq$ 1000 cc, spark-igni reciprocating	25	B
87032230	Saloon cars, >1000cc but $\leq$ 1500 cc, spark-igni recip	25	B
87032240	Cross-country cars (4WD), >1000cc but $\leq$ 1500cc, spark-igni recip	25	B
87032250	Minibuses (seats $\leq$ 9), >1000cc but $\leq$ 1500cc, spark-igni recip	25	B
87032290	Cars nes, >1000cc but $\leq$ 1500 cc, spark-igni recip	25	B
87032341	Saloon cars, >1500cc but $\leq$ 2000cc, spark-igni recip	25	B
87032342	Cross-country cars (4WD), >1500cc but $\leq$ 2000cc, spark-igni recip	25	B

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
87032343	Minibuses (seats≤9), >1500cc but≤2000cc, spark-igni recip	25	B
87032349	Cars nes, ≤1000 cc, spark-igni recipocatng	25	B
87032351	Saloon cars, >2000cc but≤2500cc, spark-igni recip	25	E
87032352	Cross-country cars (4WD), >2000cc but≤2500cc, spark-igni recip	25	E
87032353	Minibuses (seats≤9), >2000cc but≤2500cc, spark-igni recip	25	E
87032359	Cars nes, >2000cc but≤2500cc, spark-igni recip	25	E
87032361	Saloon cars, >2500cc but≤3000cc, spark-igni recip	25	E
87032362	Cross-country cars (4WD), >2500cc but≤3000cc, spark-igni recip	25	E
87032363	Minibuses (seats≤9), >2500cc but≤3000cc, spark-igni recip	25	E
87032369	Cars nes, >2500cc but≤3000cc, spark-igni recip	25	E
87032411	Saloon cars, >3000cc but≤4000cc, spark-igni recip	25	E
87032412	Cross-country cars (4WD), >3000cc but≤4000cc, spark-igni recip	25	E
87032413	Minibuses (seats≤9), >3000cc but≤4000cc, spark-igni recip	25	E
87032419	Cars nes, >3000cc but≤4000cc, spark-igni recip	25	E
87032421	Saloon cars, >4000cc, spark-igni recip	25	E
87032422	Cross-country cars (4WD), >4000cc, spark-igni recip	25	E
87032423	Minibuses (seats≤9), >4000cc, spark-igni recip	25	B
87032429	Cars nes, >4000cc, spark-igni recip	25	E
87033111	Saloon cars, ≤1000cc, diesel	25	B
87033119	Cars nes, ≤1000cc, diesel	25	B
87033121	Saloon cars, >1000cc but≤1500cc, diesel	25	B
87033122	Cross-country cars (4WD), >1000cc but≤1500cc, diesel	25	B
87033123	Minibuses (seats≤9), >1000cc but≤1500cc, diesel	25	B
87033129	Cars nes, >1000cc but≤1500cc, diesel	25	B
87033211	Saloon cars, >1500cc but≤2000cc, diesel	25	B
87033212	Cross-country cars (4WD), >1500cc but≤2000cc, diesel	25	B
87033213	Minibuses (seats≤9), >1500cc but≤2000cc, diesel	25	B
87033219	Cars nes, >1500cc but≤2000cc, diesel	25	B
87033221	Saloon cars, >2000cc but≤2500cc, diesel	25	B
87033222	Cross-country cars (4WD), >2000cc but≤2500cc, diesel	25	B
87033223	Minibuses (seats≤9), >2000cc but≤2500cc, diesel	25	B
87033229	Cars nes, >2000cc but≤2500cc, diesel	25	B
87033311	Saloon cars, >2500cc but≤3000cc, diesel	25	E
87033312	Cross-country cars (4WD), >2000cc but≤2500cc, diesel	25	E
87033313	Minibuses (seats≤9), >2000cc but≤2500cc, diesel	25	E

HS2014	Description	Base Rate	Staging Category
87033319	Cars nes, >2000cc but≤2500cc, diesel	25	E
87033321	Saloon cars, >3000cc but≤4000cc, diesel	25	E
87033322	Cross-country cars (4WD), >3000cc but≤4000cc, diesel	25	E
87033323	Minibuses (seats≤9), >3000cc but≤4000cc, diesel	25	E
87033329	Cars nes, >3000cc but≤4000cc, diesel	25	E
87033361	Saloon cars, >4000cc, diesel	25	E
87033362	Cross-country cars (4WD), >4000cc, diesel	25	E
87033363	Minibuses (seats≤9), >4000cc, diesel	25	B
87033369	Cars nes, >4000cc, diesel	25	B
87039000	Motor cars with seats≤9, nes	25	B
87041030	Dumpers designed for off-highway use, with motor-driven wheel	6	B
87041090	Dumpers for off-highway use, nes	6	B
87042100	Trucks diesel, g.v.w. ≤5 t	25	B
87042230	Trucks diesel, 5 t <g.v.w.<14 t	20	B
87042240	Trucks diesel, 14 t ≤ g.v.w.≤20 t	20	B
87042300	Trucks diesel, g.v.w. >20 t	15	B
87043100	Trucks spark-igni, g.v.w.≤5 t	25	B
87043230	Trucks spark-igni, 5 t<g.v.w.≤8 t	20	B
87043240	Trucks spark-igni, g.v.w. > 8 t	20	B
87049000	Trucks nes	25	B
87051021	All-road crane lorries with a lifting capacity ≤50 t	15	B
87051022	All-road crane lorries with 50<lifting capacity<100 t	10	B
87051023	All-road crane lorries with lifting capacity≥100	10	B
87051091	Other crane lorries with a lifting capacity ≤50 t	15	B
87051092	Other crane lorries with 50<lifting capacity<100 t	10	B
87051093	Other crane lorries with lifting capacity≥100	10	B
87052000	Mobile drilling derricks	12	A
87053010	Fire fighting vehicles, mounted with scaling ladder	3	A
87053090	Other fire fighting vehicles, nes	3	A
87054000	Mobile concrete mixers	15	A
87059010	Radio communication vans	9	A
87059020	Mobile radiological units	9	A
87059030	Mobile environmental monitoring units	12	A
87059040	Mobile clinics	12	B
87059051	Aeroplane charging vehicles (frequency 400Hz)	12	B
87059059	Other mobile electric generator sets	12	B
87059060	Mobile refuellers/air-conditioners/deicers used for aircraft	12	B

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
87059070	Snow-clearance vehicles used for road or airfiel runways	12	B
87059080	Oil-well measuring carts, crushing mill carts and sand	12	B
87059091	Concrete pump truck	12	B
87059099	Special purpose motor vehicles nes	12	B
87060010	Chassis fit with engines for dumpers	8	B
87060021	Chassis fit with engines for trucks of g.v.w.≥14 t	10	B
87060022	Chassis fit with engines for trucks of g.v.w.<14 t	10	B
87060030	Chassis fit with engines for buses with seats≥30	20	B
87060040	Chassis fit with engines for crane lorries	20	B
87060090	Chassis fit with engines for oth vehicles of 87.01 to 87.05	10	A
87071000	Bodies for passenger carrying vehicles	10	A
87079010	Bodies for buses with 10 to 29 seats	10	A
87079090	Bodies for tractors, buses, trucks, special purpose vehicles, nes	10	A
87081000	Bumpers & parts of motor vehicles	10	A
87082100	Safety seat belts of motor vehicles	10	A
87082930	Windowpane raiser	10	A
87082941	Motor vehicles electic sunroofs	10	A
87082942	Motor vehicles manual sunroofs	10	A
87082951	Side panels	10	A
87082952	Car doors	10	A
87082953	Engine hood	10	A
87082954	Front wall	10	A
87082955	Baggage compartment lids (or back door)	10	A
87082956	Rear wall	10	A
87082957	Fender	10	A
87082959	Other body Coverings	10	A
87082990	Parts & accessories of bodies nes for motor vehicles	10	A
87083010	Mounted brake linings	10	A
87083021	Anti-skid brake system of tractors and dumpers	6	A
87083029	Anti-skid brade system of other vehicles	10	A
87083091	Brakes and servo-brakes and parts thereof, of tractors	6	A
87083092	Brakes and servo-brakes and parts thereof, of motor vehicles for the transport of 30 seats or more	10	A
87083093	Brakes and servo-brakes and parts thereof, of dumpers designed for offhighway use	6	A
87083094	Brakes and servo-brakes and parts thereof, of motor vehicles with compression-ignition internal combustion piston engine, light duty	10	A
87083095	Brakes and servo-brakes and parts thereof, of heavy motor vehicles	10	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
87083096	Brakes and servo-brakes and parts thereof, of special purpose motor vehicles	10	A
87083099	Brakes and servo-brakes and parts thereof, of other unspecified vehicles	10	A
87084010	Gear boxes of tractors	6	A
87084020	Gear boxes of buses with seats $\geq$ 30	10	A
87084030	Gear boxes of dumpers	6	A
87084040	Gear boxes of trucks of 8704.2100/2230/3100/3230	10	A
87084050	Gear boxes of trucks of 8704.2240, 8704.2300	10	A
87084060	Gear boxes of vehicles of 87.05	10	A
87084091	Automatic gearshift for saloon cars	10	A
87084099	Gearshift of other motor vehicles of 87.02 to 87.04	10	A
87085071	Drive-axles with differential, of tractors	6	A
87085072	Drive-axles with differential, of motor vehicles for the transport of 30 seats or more	10	A
87085073	Drive-axles with differential, of dumpers designed for offhighway use	6	A
87085074	Drive-axles with differential, of motor vehicles with compression-ignition internal combustion piston engine, light duty	10	A
87085075	Drive-axles with differential, of heavy motor vehicles	10	A
87085076	Drive-axles with differential, of special purpose motor vehicles	10	A
87085079	Drive-axles with differential, of other unspecified vehicles	10	A
87085081	Non-driving axles and parts thereof, of tractors	6	A
87085082	Non-driving axles and parts thereof, of motor vehicles for the transport of 30 seats or more	15	A
87085083	Non-driving axles and parts thereof, of dumpers designed for offhighway use	6	A
87085084	Non-driving axles and parts thereof, of motor vehicles with compression-ignition internal combustion piston engine, light duty	10	A
87085085	Non-driving axles and parts thereof, of heavy motor vehicles	10	A
87085086	Non-driving axles and parts thereof, of special purpose motor vehicles	10	A
87085089	Non-driving axles and parts thereof, of other unspecified vehicles	10	A
87087010	Road wheel & parts of tractors	6	A
87087020	Road wheel & parts of buses with seats $\geq$ 30	10	A
87087030	Road wheel & parts of dumpers	6	A
87087040	Road wheel & parts of trucks of 8704.2100/2230/3100/3230	10	A
87087050	Road wheel & parts of trucks of 8704.2240, 8704.2300	10	A
87087060	Road wheel & parts of vehicles of 87.05	10	A
87087091	Road wheel & parts of other vehicles of 87.02 to 87.04 of aluminium alloy	10	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
87087099	Road wheel & parts of other vehicles of 87.02 to 87.04	10	A
87088010	Shock absorbers of vehicles of 87.03	10	A
87088090	Shock absorbers of vehicles of 87.01, 87.02, 87, 04, 87.05	10	A
87089110	Radiator	10	A
87089120	Oil Coolor	10	A
87089190	Other radiators or coolors and parts thereof	10	A
87089200	Mufflers & exhaust pipes of motor vehicles	10	A
87089310	Clutches & parts of tractors	6	A
87089320	Clutches & parts of buses with seats $\geq$ 30	10	A
87089330	Clutches & parts of dumpers	6	A
87089340	Clutches & parts of trucks of 8704.2100/2230/3100/3230	10	A
87089350	Clutches & parts of trucks of 8704.2240, 8704.2300	10	A
87089360	Clutches & parts of vehicles of 87.05	10	A
87089390	Clutches & parts of other vehicles of 87.02 to 87.04	10	A
87089410	Steering wheels/columns/boxes of tractors	6	A
87089420	Steering wheels/columns/boxes of buses with seats $\geq$ 30	10	A
87089430	Steering wheels/columns/boxes of dumpers	6	A
87089440	Steering wheel/column/box of trucks of 8704.2100/2230/3100/3230	10	A
87089450	Steering wheels/columns/boxes of trucks of 8704.2240, 8704.2300	10	A
87089460	Steering wheels/columns/boxes of vehicles of 87.05	10	A
87089490	Steering wheels/columns/boxes of oth vehicles of 87.02 to 87.04	10	A
87089500	Safety airbags with inflater system; parts thereof	10	A
87089910	Parts & accessories nes of tractors	6	A
87089921	Frames of buses with seats $\geq$ 30	25	A
87089929	Other parts & accessories nes of buses with seats $\geq$ 30	25	A
87089931	Frames of dumpers	6	A
87089939	Other parts & accessories nes of dumpers	6	A
87089941	Frames of trucks of 8704.2100/2230/3100/3230	25	A
87089949	Other parts & accessories nes of trucks of 8704.2100/2230/3100/3230	25	A
87089951	Frames of trucks of 8704.2240, 8704.2300	10	A
87089959	Other parts & accessories nes of trucks of 8704.2240, 8704.2300	10	A
87089960	Parts & accessories nes of vehicles of 87.05	15	A
87089991	Frames of other vehicles of 87.02 to 87.04	10	A
87089992	Motor vehicles shafts	10	A
87089999	Other parts & accessories nes of other vehicles of 87.02 to 87.04	10	A

HS2014	Description	Base Rate	Staging Category
87091110	Electrical tractors, used in factories & warehouses	10	B
87091190	Other electrical tractors, self-propelled, not fitted with lifting/handling equip.	10	B
87091910	Other tractors, nes	10.5	B
87091990	Other works trucks, self-propelled, not fitted with lifting or handling equip.	10.5	B
87099000	Work truck parts	8.4	B
87100010	Tanks & other armoured fighting vehicles, motorised	15	B
87100090	Parts of tanks & other armoured fighting vehicles	15	B
87111000	Motorcycles with reciprocating piston engine ≤50 cc or less	45	B
87112010	Motorcycles with reciprocating piston engine, 50cc<piston engine ≤100cc	45	B
87112020	Motorcycles with reciprocating piston engine, 100cc<piston engine ≤125cc	45	B
87112030	Motorcycles with reciprocating piston engine, 125cc<piston engine ≤150cc	45	B
87112040	Motorcycles with reciprocating piston engine, 150cc<piston engine ≤200cc	45	B
87112050	Motorcycles with reciprocating piston engine, 200cc<piston engine ≤250cc	45	B
87113010	Motorcycles with, 250 cc<piston engine ≤400cc	45	A
87113020	Motorcycles with, 400 cc<piston engine ≤500cc	45	A
87114000	Motorcycles with, 500 cc<piston engine ≤800cc	40	A
87115000	Motorcycles with piston engine >800 cc	30	A
87119010	Electric and electric auxiliary motorcycles (including mopeds)	45	A
87119090	Other motorcycles (including mopeds)	45	A
87120020	Racing bicycles	13	A
87120030	Mountain bicycles	13	A
87120041	Cross-country bicycles, 16", 18", 20"	13	A
87120049	Cross-country bicycles, nes	13	A
87120081	Other bicycles, not larger than 16"	13	A
87120089	Bicycles, nes	13	A
87120090	Non-motorised cycles, nes	23	A
87131000	Wheelchairs not mechanically propelled	6	A
87139000	Wheelchairs, mechanically propelled	4	A
87141000	Motorcycle parts nes	30	A
87142000	Wheelchair parts nes	5	A
87149100	Bicycle frames & forks, & parts thereof	12	A
87149210	Bicycle wheel rims	12	A
87149290	spokes	12	A
87149310	Hubs of bicycle	12	A

HS2014	Description	Base Rate	Staging Category
87149320	free wheel	12	A
87149390	Free-wheel, sprocket wheel of bicycle	12	A
87149400	Bicycle brakes, including coaster braking hubs, & parts	12	A
87149500	Bicycle saddles	12	A
87149610	Bicycle padals and parts thereof	12	A
87149620	Bicycle crank-gears and parts thereof	12	A
87149900	Bicycle parts nes	12	A
87150000	Baby carriages & parts thereof	20	A
87161000	Trailers for housing or camping	10	A
87162000	Trailers for agricultural purposes	10	A
87163110	Oil tanker trailers & semi-trailers	10	A
87163190	Tanker trailers & semi-trailers nes	10	A
87163910	Van trailers & semi-trailers	10	A
87163990	Other trailers nes for the transport of goods	10	A
87164000	Trailers & semi-trailers nes	10	A
87168000	Wheelbarrows, hand-carts, rickshaws & oth hand propeled vehicles	10	E
87169000	Trailer & other vehicle parts nes	10	A
88010010	Gliders and hang gliders	3	A
88010090	Balloons and dirigibles and other non-powered aircraft	3	A
88021100	Helicopters of an unladen weight $\leq 2,000$ kg	2	A
88021210	Helicopters, $2,000$ kg < unladen weight $\leq 7,000$ kg	2	A
88021220	Helicopters of an unladen weight $>7,000$ kg	2	A
88022000	Aircraft nes of an unladen weight $\leq 2,000$ kg	5	A
88023000	Aircraft nes, $2,000$ kg < unladen weight $\leq 15,000$ kg	4	A
88024010	Aircraft nes, $15,000$ kg < unladen weight $\leq 45,000$ kg	5	A
88024020	Aircraft nes of an unladen weight $>45,000$ kg	1	A
88026000	Spacecraft & spacecraft launch vehicles	2	A
88031000	Propellers & rotors & parts thereof	1	A
88032000	Under-carriages & parts thereof	1	A
88033000	Parts nes of aircraft	1	A
88039000	Parts of balloons, dirigibles, gliders & spacecraft nes	0	A
88040000	Parachutes & parts & accessories thereof	2	A
88051000	Aircraft launching & deck-arrestor gear & parts thereof	1.5	A
88052100	Air combat simulators and parts thereof	1.5	A
88052900	Flight simulators & parts thereof	1.5	A
89011010	Passenger vessels, motorized	5	A
89011090	Passenger vessels, not motorized	8	A



HS2014	Description	Base Rate	Staging Category
89012011	Refined petroleum tankers, loading capacity ≤100000t	9	A
89012012	Refined petroleum tankers, 100000t<loading capacity≤300000t	9	A
89012013	Refined petroleum tankers, loading capacity>300000t	6	A
89012021	Crude petroleum tankers, loading capacity ≤150000t	9	A
89012022	Crude petroleum tankers, 150000<loading capacity ≤300000t	9	A
89012023	Crude petroleum tankers, loading capacity >300000t	6	A
89012031	Liquified petroleum gas carriers, volume ≤2000m3	9	A
89012032	Liquified petroleum gas carriers, volume >2000m3	6	A
89012041	Liquified natural gas carriers, volume ≤2000m3	9	A
89012042	Liquified natural gas carriers, volume >2000m3	6	A
89012090	Other tankers nes	9	A
89013000	Refrigerated vessels other than tankers	9	A
89019021	Motor container vessels, loading capacity≤6000 standard containers	9	A
89019022	Motor container vessels, loading capacity>6000 standard containers	6	A
89019031	Motor Ro-Ro carriers, loading capacity ≤20000t	9	A
89019032	Motor Ro-Ro carriers, loading capacity >20000t	6	A
89019041	Motor bulk carriers, loading capacity ≤150000t	9	A
89019042	Motor Ro-Ro carriers, 150000t<loading capacity ≤300000t	9	A
89019043	Motor Ro-Ro carriers, loading capacity >300000t	9	A
89019050	Multi-purpose motor vessels	9	A
89019080	Other motor vessels nes	9	A
89019090	Other non-motor vessels nes	8	A
89020010	Fishing vessels & factory ships, motorized	7	A
89020090	Fishing vessels & factory ships, not motorized	8	A
89031000	Inflatable pleasure craft	10	A
89039100	Sailboats, with or without auxiliary motor	8	A
89039200	Motorboats, other than outboard motorboats	10.5	A
89039900	Rowing boats, canoes, sculls & other pleasure boats nes	10	A
89040000	Tugs & pusher craft	9	A
89051000	Dredgers	3	A
89052000	Floating or submersible drilling or production platforms	6	A
89059010	Floating docks	8	A
89059090	Vessels with navigability as subsidiary functions, nes	3	A
89061000	Warships	5	A
89069010	Vessels nes, motorized	5	A
89069020	Non-motor vessels	8	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
89069030	Incomplete or unfinished vessels, including subsections of vessels	8	A
89071000	Inflatable rafts including those for carry shipwrecked persons	8	A
89079000	Buoys, beacons, coffer-dams, pontoons & oth floating structures	8	A
89080000	Vessels & other floating structures for breaking up	3	A
90011000	Optical fbrs, optical fbr bundles, cables, excl those of heading 85.44	5	A
90012000	Sheets & plates of polarising material	8	A
90013000	Contact lenses	10	A
90014010	Spetacle lenses of glass, photochromic	20	A
90014091	Sunglasses lenses of glass, not photochromic	20	A
90014099	Spectacle lenses of glass, nes, not photochromic	20	A
90015010	Spectable lenses of other materials, photochromic	20	A
90015091	Sunglasses lenses of other materials, not photochromic	20	A
90015099	Spectacle lenses of other materials, nes, not photochromic	20	A
90019010	Color filter	8	A
90019090	Prisms/mirrors/oth optical elements of any material, unmounted, nes	8	A
90021110	Objective lenses for photo cameras of 9006.1010 to 9006.3000	8	A
90021120	Objective lenses for microfiche/microfilm readers	8	A
90021131	Lens of digital single lens reflex camera	15	A
90021139	Lens of digital camera (exception to digital single lens reflex camera)	15	A
90021190	Objective lenses for photo camera/enlarger/reducer, projector, nes	15	A
90021910	Objective lenses for cinema cameras or projectors	15	A
90021990	Objective lenses, nes	15	A
90022010	Filters for photo cameras	15	A
90022090	Filters, nes	15	A
90029010	Other optical elements, mounted, for photo cameras	15	A
90029090	Other optical elements, mounted, nes	15	A
90031100	Frames & mountings for spectacles, goggles or the like, of plastic	18	A
90031910	Frames & mountings of metal materials	10	A
90031920	Frames & mountings of narural materials	10	A
90031990	Frames & mountings for spectacles, goggles or like, of oth materials	10	A
90039000	Parts for frames & mountings for spectacles, goggles or the like	10	A
90041000	Sunglasses	20	A
90049010	Photochromic spectacles	16	A

HS2014	Description	Base Rate	Staging Category
90049090	Spectacles, goggles & the like, nes	20	A
90051000	Binoculars	15	A
90058010	Astronomical telescopes & other instruments	3	A
90058090	Monoculars and other optical telescopes	12	A
90059010	Parts & accessories of instruments of 9005.8010	2	A
90059090	Parts & accessories of telescopes of 9005.1000 or 9005.8090	8	A
90061010	Electronic colour scanners used for prep printing plate/cylinder	12	A
90061090	Cameras for preparing printing plates or cylinders, nes	10	A
90063000	Cameras designed for special use, underwater, aerial survey, etc	9	A
90064000	Instant print cameras	5	A
90065100	SLR cameras for film ≤ 35mm	25	A
90065210	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	9	A
90065290	Other cameras, for roll film of a width less than 35mm	25	A
90065300	Other cameras for film of 35 mm	20	A
90065910	laser photo typesetting equipments	9	A
90065990	Photographic, other than cinematographic cameras nes	25	A
90066100	Photographic discharge lamp (electronic) flashlight apparatus	18	A
90066910	Flashbulbs	18	A
90066990	Other photographic flashlight apparatus	18	A
90069110	Parts & accessories of cameras of 9006.1010 to 9006.3000	8	A
90069120	Parts & accessories of instant print cameras	5	A
90069191	Automatic focal setting units of photo cameras	10	A
90069192	Shutter units of photo cameras	10	A
90069199	Parts & accessories nes of other photo cameras	10	A
90069900	Parts & accessories of photo flashlight apparatus & flashbulbs	12	A
90071010	high speed cameras	14	A
90071090	other cameras	14	A
90072010	Digital projectors	14	A
90072090	Other cinematographic projectors	14	A
90079100	Parts & accessories for cinematographic cameras	8.4	A
90079200	Parts & accessories for cinematographic projectors	8.4	A
90085010	slide projectors	14	A
90085020	micorfilm, microfiche or other microform readers, whether or not capable of producing copies	10	A
90085031	orthographical projectors	18	A
90085039	other image projectors	18	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
90085040	photographic (other than cinematographic enlargers and reducers	20	A
90089010	Parts & accessories of microfiche/film readers	8	A
90089020	Parts & accessories of photo enlargers and reducers	14	A
90089090	Parts & accessories of projectors of 9008.1000, 9008.3000	14	A
90101010	Automatic developing apparatus for cinema film	14	A
90101020	Automatic developing apparatus for special use photo film	8.4	A
90101091	Automatic color film developing/exposing apparatus	25	A
90101099	Automatic film developing/exposing apparatus, nes	15	A
90105010	Negatoscopes	14	A
90105021	Apparatus for cinematographic laboratories, nes	14	A
90105022	Apparatus for special use photo film, nes	8.4	A
90105029	Apparatus for photographic laboratories, nes	17	A
90106000	Projection screens	14	A
90109010	Parts & accessories of apparatus of 9010.1010 or 9010.2091	0	A
90109020	Parts & accessories of apparatus of 9010.1020 or 9010.2092	0	A
90109090	Parts & accessories of other apparatus of 90.10	0	A
90111000	Stereoscopic microscopes	0	A
90112000	Microscopes, for photo/cinphotomicrography or microprojection	0	A
90118000	Microscopes, optical, nes	7	A
90119000	Parts & accessories for optical microscopes	0	A
90121000	Microscopes other than optical microscopes & diffraction apparatus	0	A
90129000	Parts & accessories for microscopes other than optical microscopes	0	A
90131000	Telescopic sights for fitting to arms; periscopes; telescopes etc	8	A
90132000	Lasers, other than laser diodes	6	A
90138010	Hand magnifying glasses	12	A
90138020	Door eyes	12	A
90138030	Liquid crystal display panel	5	A
90138090	Crystal devices nes; optical appliances/instruments nes	5	A
90139010	Parts & accessories of appliances of 9013.1000 or 9013.2000	6	A
90139020	Parts and accessories for goods of subheading No.9013.8030	8	A
90139090	Parts & accessories of other appliances/instruments of 90.13	8	A
90141000	Direction finding compasses	2	A
90142010	Automatic pilot	2	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
90142090	Instruments for aeronautical or space navigation (exc compasses)	2	A
90148000	Navigational instruments & appliances nes	2	A
90149010	Parts/accessories for automatic pilot	1.5	A
90149090	Parts & accessories of instruments/appliances of 90.14	1.5	A
90151000	Rangefinders	9	A
90152000	Theodolites & tacheometers	9	A
90153000	Surveying levels	9	A
90154000	Photogrammetrical surveying instruments & appliances	9	A
90158000	Survey, hydro-/oceanographic, meteorological, geophysical instruments nes	5	A
90159000	Parts & accessories for use with the apparatus of heading No 90.15	5	A
90160010	Balances of a sensitivity of 0.1 mg or better	9	A
90160090	Balances of a sensitivity between 0.1 mg & 50 mg	10.5	A
90171000	Drafting tables & machines, whether or not automatic	8	A
90172000	Drawing, marking-out or mathematical calculating instruments, nes	0	A
90173000	Micrometers, callipers & gauges	8	A
90178000	Instruments for measuring length, for use in the hand, nes	8	A
90179000	Parts & accessories for use with the apparatus of heading No 90.17	0	A
90181100	Electro-cardiographs	5	A
90181210	B- ultrasonic diagnostic apparatus	7	A
90181291	Chromoscope ultrasonic diagnostic equipment	5	A
90181299	Other ultrasonic diagnostic equipment, nes	5	A
90181310	Complete set of magnetic resonance imaging apparatus	4	A
90181390	Magnetic resonance imaging system (MRI)	4	A
90181400	Scintigraphic apparatus	5	A
90181930	Patient monitoring apparatus	4	A
90181941	Audiometer	4	A
90181949	Other audio-diagnostic apparatus	4	A
90181990	Electro-diagnostic apparatus, nes	4	A
90182000	Ultra-violet or infra-red ray apparatus	4	A
90183100	Syringes, with or without needles	8	A
90183210	Tubular metal needles	8	A
90183220	Needles for sutures	4	A
90183900	Needles nes, catheters, cannulae & the like	4	A
90184100	Dental drill engines	4	A
90184910	Dentists' chairs with dental equipment	4	A
90184990	Dental instruments & appliances, nes	4	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
90185000	Ophthalmic instruments & appliances, nes	4	A
90189010	Stethoscopes	4	A
90189020	Sphygmomanometers	4	A
90189030	Endoscopes	4	A
90189040	Artificial kidney (dialysis) apparatus	4	A
90189050	Diathermy apparatus	4	A
90189060	Blood transfusion apparatus	4	A
90189070	Anaesthetic apparatus and instrument	4	A
90189080	Intrauterine contraceptive device	4	A
90189090	Medical/veterinary instruments & appliances, nes	4	A
90191010	Massage apparatus	15	A
90191090	Mechano-therapy appliances; psych aptitude-testing apparatus	4	A
90192000	Oxygen therapy... & other therapeutic respiration apparatus	4	A
90200000	Breathing appliances and gas masks	8	A
90211000	Orthopaedic or fracture appliances	4	A
90212100	Artificial teeth	4	A
90212900	Dental fittings, nes	4	A
90213100	Artificial joints	4	A
90213900	Artificial parts of the body, nes	4	A
90214000	Hearing aids, excluding parts & accessories	4	A
90215000	Pacemakers for stimulating heart muscles, excl parts & accessories	4	A
90219011	Intravascular stents	4	A
90219019	Other stents	4	A
90219090	Appliances worn, carried or implanted in the body, nes	4	A
90221200	Computed tomography scanners (CT)	4	A
90221300	X-ray apparatus for dental use	4	A
90221400	X-ray apparatus for medical, surgical or veterinary uses	4	A
90221910	Low dosage X-ray security inspecting equipment	4	A
90221920	X-ray Non-destructive testing instruments	4	A
90221990	X-ray apparatus for other uses	4	A
90222100	Alpha/beta/gamma radiation apparatus for medical/surg/dent/vet uses	4	A
90222910	$\gamma$ -ray Non-destructive testing instruments	6	A
90222990	Alpha/beta/gamma radiation apparatus for other uses	6	A
90223000	X-ray tubes	2	A
90229010	X-ray intensifiers	6	A
90229090	Parts & accessories of apparatus of 90.22, nes	6	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
90230000	Instruments/apparatus/models, for demonstrational purposes	7	A
90241010	Electronic universal testing machine	7	A
90241020	Sclerometer	7	A
90241090	Machines & appliances for testing metals	7	A
90248000	Machines & appliances for testing other materials	5	A
90249000	Parts & accessories of mach.& appl of 9024.1000 or 9024.8000	6	A
90251100	Thermo/pyrometers, liquid-filled for direct reading	4	A
90251910	Other thermo/pyrometers, for technical use	8.4	A
90251990	Thermo/pyrometers, nes	8.4	A
90258000	Hydrometers, barometers, hygrometers & psychrometers, nes	11	A
90259000	Parts & accessories for use with the apparatus of heading No 90.25	8	A
90261000	Instruments/apparatus for measure/checking liquid flow/level	0	A
90262010	Pressure/differential pressure transmitters	0	A
90262090	Other instruments/apparatus for measuring or checking pressure	0	A
90268010	Instruments and apparatus for measuring the flow of gas	0	A
90268090	Instruments/apparatus f measr/check liquid/gas variabls, nes	0	A
90269000	Parts and accessories of instruments/appliances of 90.26	0	A
90271000	Gas or smoke analysis apparatus	7	A
90272011	Gas-chromatographs instruments	0	A
90272012	Liquid-chromatographs instruments	0	A
90272019	Other chromatographs instruments	0	A
90272020	Electrophoresis instruments	0	A
90273000	Spectro/spectrophotometers & spectrographs using optical radiations	0	A
90275000	Instruments & apparatus using optical radiations, nes	0	A
90278011	integrated circuit belium spectra leak detectors	0	A
90278012	Combined instruments or apparatus utilized mass spectrograph	0	A
90278019	other Mass spectrograph	0	A
90278091	Exposure meters	14	A
90278099	Other instruments and apparatus for physical or chemical analysis	0	A
90279000	Microtomes; parts & access of instruments/appliances of 90.27	0	A
90281010	Coal gas meters	10	A
90281090	Other gas meters, nes	10	A
90282010	Water meters	10	A

HS2014	Description	Base Rate	Staging Category
90282090	Other liquid meters, nes	10	A
90283011	Single-phase induction watt-hour meter	10	A
90283012	Triple-phase induction watt-hour meter	10	A
90283013	Single-phase static watt-hour meter	10	A
90283014	Triple-phase static watt-hour meter	10	A
90283019	Other watt-hour meter, nes	10	A
90283090	Electricity meters, nes	10	A
90289010	Parts & accessories of technical-use meters of 90.28	8.4	A
90289090	Parts & accessories of non-technical-use meters of 90.28	8.4	A
90291010	Revolution counters	15	A
90291020	Taximeters and mileometers	15	A
90291090	Production counters, pedometers & the like	15	A
90292010	Speed indicators for vehicles	10	A
90292090	Speed indicators not for vehicles, tachometers; stroboscopes	10	A
90299000	Parts & accessories of apparatus of heading 90.29	6	A
90301000	Instruments/apparatus for measur/detecting ionising radiations	5	A
90302010	Cathode-ray oscilloscopes/oscillographs, <300 MHz, f general use	8	A
90302090	Cathode-ray oscilloscopes/oscillographs, nes	5	A
90303110	Multimeter, digital, measuring range≤5.5, no recording device	15	A
90303190	Multimeter, digital, measuring range >5.5, no recording device	5	A
90303200	Multimeters with a recording device	8	A
90303310	Digital ammeters or voltemters, of measuring rang of 5 1/2 or less, without a recording device	15	A
90303320	Resistance measuring instruments, without a recording device	14	A
90303390	Other apparatus for measuring or checking voltage, current, resistance or power, without a recording device	9	A
90303900	Other instrumcments and apparatus, for measuring or checking voltage, current, resistance orpower, with a recording device	8	A
90304010	Frequency meters, digital, measuring range<12.4GHz	0	A
90304090	Instruments/apparatus specialy for telecommunications nes	0	A
90308200	Instruments/apparatus for measur/check semiconductor wafers/devices	0	A
90308410	Apparatus for measuring inductances or capacitances, with a recording device	10	A
90308490	Other instruments and apparatus for measuring or checking eelectrical quantities	8	A
90308910	Elec inductance/capacitance measur instrument, nes	14	A
90308990	Elect quantity measur/checking instruments, nes	8	A



<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
90309000	Parts & access of instruments/appliances of heading 90.30	7	A
90311000	Machines for balancing mechanical parts, nes	7	A
90312000	Test benches, nes	7	A
90314100	optical instruments and appliances for inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	0	A
90314910	Profile projectors	10	A
90314920	Grating measuring instrument	0	A
90314990	Other optical measuring or checking instruments and appliances	0	A
90318010	Testing instruments for optical telecommu/optical fibre performance	5	A
90318020	Coordinate measuring machine	5	A
90318031	Ultrasonic inspection instrument	5	A
90318032	Inspection instrument for magnetic particle testing	5	A
90318033	Inspection instrument for eddy current testing	5	A
90318039	Other instrument for nondestructive testing (other than instruments using radiations)	5	A
90318090	Measuring or checking instruments, appliances & machines, nes	5	A
90319000	Parts & accessories of instruments/appl/machines of 90.31	0	A
90321000	Thermostats	7	A
90322000	Manostats	7	A
90328100	Hydraulic/pneumatic automatic regulat/contrl instrumen/appliance	7	A
90328911	On-board equipments of automatic train Protection	7	A
90328912	On-board equipments of automatic train Operation	7	A
90328919	Other on-board equipments of automatic train Control system	7	A
90328990	Automatic regulating or controlling instruments & apparatus, nes	7	A
90329000	Parts & accessories of instruments/appliances of 90.32	5	A
90330000	Parts & access nes for machines..etc, of Chapter 90	6	A
91011100	Electric wrist-watches mech display, with precious mtl case	11	A
91011910	Electric wrist-watches opto-electronic display, with precious mtl case	16	A
91011990	Other electric wrist-watches, with precious mtl case	15	A
91012100	Wrist-watches, with automatic winding with pecious mtl case, nes	11	A
91012900	Wrist-watches, with a case of precious metal, nes	15	A
91019100	Electric pocket-watch & oth watches with precious mtl case	15	A
91019900	Pocket-watches & other watches with precious metal case, nes	20	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
91021100	Electric wrist-watches with mechanical display only	12.5	A
91021200	Electric wrist-watches with opto-electronic display only	23	A
91021900	Electric wrist-watches, nes	15	A
91022100	Wrist-watches with automatic winding nes	11	A
91022900	Wrist-watches, nes	15	A
91029100	Electric pocket-watches & other watches, nes	15	A
91029900	Pocket-watches & other watches, nes	20	A
91031000	Electric clocks with watch movements	23	A
91039000	Clocks with watch movements, nes excl clock of 91.04	20	A
91040000	Instrument panel clocks/clocks of sim type for vehicle/aircraft	10	A
91051100	Electric alarm clocks	23	A
91051900	Alarm clocks, nes	20	A
91052100	Electric wall clocks	23	A
91052900	Wall clocks, nes	20	A
91059110	Electric astronomical chronometer	3	A
91059190	Other electric clocks	23	A
91059900	Clocks, nes	16	A
91061000	Time-registers; time-recorders	16	A
91069000	Time of day recording apparatus, nes	16	A
91070000	Time switches with clock or watch movement/synchronous motor	12	A
91081100	Electric atch movements, assembled, with mechanical display	16	A
91081200	Electric watch movements, assembled, with opto-electronic display	16	A
91081900	Electric watch movements, assembled, nes	16	A
91082000	Watch movements, complete & assembled, with automatic winding, nes	16	A
91089010	Watch movements, complete & assembled, measuring 33.8 mm or less, nes	16	A
91089090	Watch movements, complete & assembled, nes	16	A
91091000	Electric clock movements, complete & assembled, nes	16	A
91099000	Clock movements, complete & assembled, nes	16	A
91101100	Complete movements of watches, unassembled or partly assembled	16	A
91101200	Incomplete movements of watches, assembled	16	A
91101900	Rough movements of watches	16	A
91109010	Complete movements of clocks, unassembled or partly assembled	16	A
91109090	Rough clock movements, unassembled or partly assembled	16	A
91111000	Watch cases of precious metal or of metal clad with precious metal	14	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
91112000	Watch cases of base metal	14	A
91118000	Watch cases, nes	14	A
91119000	Parts of watch cases	14	A
91122000	Clock cases & similar cases of metal for other goods of this Chapter	14	A
91129000	Parts of clock cases & similar cases for oth gds of Chapter	12	A
91131000	Watch straps & parts of precious mtl or of mtl clad with prec mtl	20	A
91132000	Watch straps & parts of base metal	14	A
91139000	Watch straps/bands/bracelets and parts thereof	14	A
91141000	Clock or watch springs, including hair-springs	14	A
91143000	Clock or watch dials	14	A
91144000	Clock or watch plates & bridges	14	A
91149010	Clock or watch jewels	14	A
91149090	Clock or watch parts, nes	14	A
92011000	Upright pianos, including automatic	17.5	A
92012000	Grand pianos, including automatic	17.5	A
92019000	Harpichords & other keyboard stringed instruments nes	17.5	A
92021000	String musical instruments played with a bow	17.5	A
92029000	String musical instruments nes	17.5	A
92051000	Brass-wind instruments	17.5	A
92059010	Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds	20	A
92059020	Accordions and similar instruments	21	A
92059030	Mouth organs	21	A
92059090	Other wind musical instruments, other than fairground organs and mechanical street organs	17.5	A
92060000	Percussion musical instruments	17.5	A
92071000	Electric keyboard instruments other than accordions	30	A
92079000	Electric musical instruments nes	30	A
92081000	Musical boxes nes	22	A
92089000	Musical instruments nes; mouth-blown sound signaling instruments nes	22	A
92093000	Strings, musical instrument	17.5	A
92099100	Parts & accessories for pianos	17.5	A
92099200	Parts & accessories for musical instruments of heading No 92.02	17.5	A
92099400	Parts & accessories for musical instruments of heading No 92.07	17.5	A
92099910	Metronomes, tuning forks and pitch pipes	17.5	A
92099920	Mechanisms for musical boxes	17.5	A

HS2014	Description	Base Rate	Staging Category
92099990	Other parts and accessories of musical instruments; metromomes; etc; unspecified in this chapter	17.5	A
93011010	Artillery weapons, self-propelled	13	A
93011090	Other artillery weapons, nes	13	A
93012000	Rocket launchers; flame-throwers; grenade launchers; torpedo tubes	13	A
93019000	Military weapons, nes, other than those of heading No 93.07	13	A
93020000	Revolvers & pistols, other than those of heading No 93.03 or 93.04	13	A
93031000	Muzzle-loading firearms	13	A
93032000	Sporting/hunting/target-shooting shotguns, nes	13	A
93033000	Sporting/hunting/target-shooting rifles, nes	13	A
93039000	Firearms & sim devices by firing of an explosive charge nes	13	A
93040000	Arms nes, excluding those of heading No 93.07	13	A
93051000	Parts & accessories of revolvers or pistols	13	A
93052000	Parts & accessories nes, of shotguns/rifles of heading No 93.03	13	A
93059100	Parts & accessories of military weapons of heading No 93.01	13	A
93059900	Parts & accessories nes of heading No 93.01 to 93.04	13	A
93062100	Shotgun cartridges	13	A
93062900	Air gun pellets & parts of shotgun cartridges	13	A
93063080	Cartidges for riveting or similar tools or for captivebolt humane killers and parts thereof	13	A
93063090	Other cartidges and parts thereof	13	A
93069000	Munitions of war & parts; oth ammunitns/projectiles & parts	13	A
93070010	Swords, cutlasses, bayonets/sim arms & parts of military	13	A
93070090	Swords, cutlasses, bayonets/sim arms & parts of military	13	A
94011000	Seats for aircraft	0	A
94012010	Seats for motor vehicles with outer surface of leather or composition leather	10	A
94012090	Other seats for motor vehicles	10	A
94013000	Swivel seats with variable height adjustment excl those of 94.02	0	A
94014010	Seats convertbl into beds, excl garden seats/camping equipment with outer surface of leather or composition leather	0	A
94014090	Other seats convertbl into beds, excl garden seats/camping equipment	0	A
94015100	Seats of bamboo or rattan	0	A
94015900	Seats of osier, or similar materials	0	A
94016110	Seats with wooden frames, outer surface of leather or composition leather, upholstered nes	0	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
94016190	Other seats with wooden frames, upholstered nes	0	A
94016900	Seats with wooden frames, nes	0	A
94017110	Seats with metal frames, with outer surface of leather or composition leather, upholstered, excl those of 94.02	0	A
94017190	Other seats with metal frames, upholstered, excl those of 94.02	0	A
94017900	Seats with metal frames, nes, other than those of 94.02	0	A
94018010	Seats of stone, other than those of heading No 94.02	0	A
94018090	Seats nes, other than those of heading No 94.02	0	A
94019011	Seat angle regulating devices for motor vehicle	10	A
94019019	Parts of seats for motor vehicle, nes	0	A
94019090	Parts of seats other than those of heading No 94.02	0	A
94021010	Barbers' chairs & parts thereof	0	A
94021090	Dentists' chairs or similar chairs & parts thereof	0	A
94029000	Medical, surgical, dental or veterinary furniture & parts nes	0	A
94031000	Office furniture, metal, nes	0	A
94032000	Furniture, metal, nes	0	A
94033000	Office furniture, wooden, nes	0	A
94034000	Kitchen furniture, wooden, nes	0	A
94035010	Bedroom furniture of padauk wood	0	A
94035091	Bedroom furniture of lacquered wood	0	A
94035099	Bedroom furniture, wooden, nes	0	A
94036010	Other furniture of padauk wood	0	A
94036091	Other furniture of lacquered wood	0	A
94036099	Furniture, wooden, nes	0	A
94037000	Furniture, plastic, nes	0	A
94038100	Furniture of bamboo or rattan	0	A
94038910	Furniture of osier, or similar materials	0	A
94038920	Furniture of stone	0	A
94038990	Furniture of other materials	0	A
94039000	Furniture parts nes	0	A
94041000	Mattress supports	20	A
94042100	Mattresses of cellular rubber or plastics	20	A
94042900	Mattresses fitted with springs or stuffed with any material	20	A
94043010	Sleeping bags, feather or down stuffed	20	A
94043090	Sleeping bags, nes	20	A
94049010	Articles of bedding/furnishing nes, feather or down stuffed	20	A
94049020	Articles of bedding/furnishing nes, animal hair stuffed	20	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
94049030	Articles of bedding/furnishing nes, silk wadding stuffed	20	A
94049040	Articles of bedding/furnishing nes, man-made fibre stuffed	20	A
94049090	Articles of bedding/furnishing nes, stuffed, nes	20	A
94051000	Chandeliers & other electric ceiling or wall lighting fittings	10	A
94052000	Electric table, desk, bedside or floor-standing lamps	20	A
94053000	Lighting sets of a kind used for Christmas trees	16	A
94054010	Searchlights	17.5	A
94054020	Spotlights	17.5	A
94054090	Electric lamps & lighting fittings, nes	10	A
94055000	Non-electrical lamps & lighting fittings	20	A
94056000	Illuminated signs, illuminated name-plates & the like	20	A
94059100	Lamps & lighting fittings parts of glass	20	A
94059200	Lamps & lighting fittings parts of plastics	20	A
94059900	Lamps & lighting fittings, parts of nes	20	A
94060000	Prefabricated buildings	10	A
95030010	Wheeled toys designed to be ridden by children; doll's carriages	0	A
95030021	Toys representing animals or non-human creatures	0	A
95030029	Other dolls, whether or not dressed	0	A
95030031	Electric trains, toys	0	A
95030039	Other reduced-size model assembly kits, whether or not working	0	A
95030040	Other construction sets and constructional toys	0	A
95030050	Toy musical instruments and apparatus	0	A
95030060	Puzzles	0	A
95030081	Toys put up in sets or outfits	0	A
95030082	Other toys, incorporating a motor	0	A
95030089	Other toys, unspecified	0	A
95030090	Parts and accessories of toys	0	A
95042000	Articles & accessories for billiards	0	A
95043010	Video games, coin or disc-operated	0	A
95043090	Other games, coin or disc-operated, excl bowling alley equip	0	A
95044000	Playing cards	0	A
95045011	Video games of a kind used with a television receiver	0	A
95045019	Video games of a kind used with a television receiver	0	A
95045091	Other video games consoles and machines	0	A
95045099	Other video games consoles and machines	0	A
95049010	Video games, not coin or disc-operated	0	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
95049021	Automatic bowling pin distributing machines	0	A
95049022	Bowling balls	0	A
95049023	Bowling pins	0	A
95049029	Other automatic bowling alley equipments and appliances, nes	0	A
95049030	Chess and other board games, inclu. Chinese/international chess	0	A
95049040	Mahjong and similar table games	0	A
95049090	Articles for funfair, table/parlorgames, nes	0	A
95051000	Articles for Christmas festivities	0	A
95059000	Festive, carnival or other entertainment articles	0	A
95061100	Snow-skis	14	A
95061200	Snow-ski-fastenings (ski-bindings)	14	A
95061900	Snow-ski equipment nes	14	A
95062100	Sailboards	12	A
95062900	Water-skis, surf-boards & other water-sport equipment	14	A
95063100	Golf clubs, complete	14	A
95063200	Golf balls	12	A
95063900	Golf equipment nes	14	A
95064010	Table-tennis balls	12	A
95064090	Articles & equipment for table-tennis, excl balls	14	A
95065100	Lawn-tennis rackets, whether or not strung	14	A
95065900	Badminton or similar rackets, whether or not strung	14	A
95066100	Lawn-tennis balls	12	A
95066210	Basketballs, footballs and volleyballs	12	A
95066290	Inflatable balls, nes	12	E
95066900	Balls nes, excl balls for golf or table tennis	12	A
95067010	Ice skates, including skating boots with skates attached	14	A
95067020	Roller skates, including skating boots with skates attached	14	A
95069111	Treadmill	12	A
95069119	Gymnasium or recovered equipment	12	A
95069120	Skateboards	12	A
95069190	General physica exercise/gymnastics/athletics articl/equipment	12	A
95069900	Articl/equip for sports/outdoor games nes;swim/paddlng pools	12	A
95071000	Fishing rods	21	A
95072000	Fish-hooks, whether or not snelled	21	A
95073000	Fishing reels	21	A
95079000	Fish articles nes, butterfly, decoy birds & sim hunt/shoot requisits	21	A

HS2014	Description	Base Rate	Staging Category
95081000	Travelling circus/menageries	15	A
95089000	Roundabout, swings, shooting galleries and other fairground amusements	15	A
96011000	Worked ivory & articles of ivory	20	A
96019000	Animal carving material (excl ivory), & articles thereof	20	A
96020010	Pharmaceutical capsules	10.5	A
96020090	Workd veg/mineral carving material/artcls, mould/carved articles	25	A
96031000	Brooms/brushes of twigs or oth veg mat bound together	25	A
96032100	Tooth brushes, including dental-plate brushes	25	A
96032900	Shaving/hair/nail/eyelash brushes & other toilet brushes	15	A
96033010	Artists' brushes	25	A
96033020	Writing brushes	20	A
96033090	Cosmetics application brushes	25	A
96034011	Paint or similar brushes of pigs'/hogs'/boars' bristles	20	A
96034019	Paint or similar brushes nes	23	A
96034020	Paint pads and rollers	23	A
96035011	Metal wire brushes as parts of machines or appliances	14	A
96035019	Metal wire brushes as parts of vehicles	14	A
96035091	Brushes nes, as parts of machines & appliances	14	A
96035099	Brushes nes, as parts of vehicles	14	A
96039010	Feather dusters	21	A
96039090	Hand-opertd mechncl floor sweepers; prepd broom knots; squeegees	15	A
96040000	Hand sieves & hand riddles	21	A
96050000	Travel sets for personal toilet, sewing or shoe/clothes cleaning	15	A
96061000	Press-fasteners, snap-fasteners & press-studs & parts thereof	21	A
96062100	Buttons of plastics, not covered with textile material	21	A
96062200	Buttons of base metal, not covered with textile material	15	A
96062900	Buttons, nes	15	A
96063000	Button moulds & other parts of button; button blanks	15	A
96071100	Slide fasteners fitted with chain scoops of base metal	21	A
96071900	Slide fasteners, nes	21	A
96072000	Parts of slide fasteners	21	A
96081000	Ball point pens	15	E
96082000	Felt tipped & other porous-tipped pens & markers	21	E
96083010	Indian ink drawing pens	21	A
96083020	Fountain pens	21	A
96083090	Stylograph pens and other pens nes	21	A



HS2014	Description	Base Rate	Staging Category
96084000	Propelling or sliding pencils	21	A
96085000	Sets of articles from $\geq 2$ of foregoing subheadings in 96.08	21	A
96086000	Refills for ball point pens of ball point & ink-reservoir	21	A
96089100	Pen nibs & nib points	12	A
96089910	Pens, markers, etc, for use on machines or instruments	17.5	A
96089920	Duplicating stylos; pen/pencil/similar bolders	21	A
96089990	Parts nes, of the articles of heading 96.08	21	A
96091010	Pencils	21	E
96091020	Crayons	21	A
96092000	Pencil leads, black or coloured	21	A
96099000	Pastels, drawing charcoals, writing/drawing/tailor's chinks	15	A
96100000	Slates & boards, with writing or drawing surfaces	15	A
96110000	Devices for printing or embossing labels, hand-operated	21	A
96121000	Typewriter or similar ribbons, prepared for giving impressions	10.5	A
96122000	Ink-pads, whether or not inked, with or without boxes	25	A
96131000	Pocket lighters, gas-fuelled, non-refillable	25	A
96132000	Pocket lighters, gas-fuelled, refillable	25	A
96138000	Lighters, nes	25	A
96139000	Parts of lighters, other than flints & wicks	25	A
96140010	Pipes and pipe bowls	25	A
96140090	Cigar or cigarette holders, and parts thereof	25	A
96151100	Combs, hair-slides & the like of hard rubber or plastics	18	A
96151900	Combs, hair-slides & the like of other materials	18	A
96159000	Hairpins, curling pins, hair-curlers & the like, nes	18	A
96161000	Scent & similar toilet sprays, mounts & heads therefor	18	A
96162000	Powder-puffs & pads for cosmetics application	18	A
96170011	Vacuum flasks of glass inners	24	A
96170019	Vacuum flasks, complete with cases	24	A
96170090	Other vacuum vessels & the parts, excl glass inners	18	A
96180000	Lay figures; animated displays for shop window dressing	21	A
96190010	Diapers and napkins	7.5	A
96190020	Sanitary towels (pads) and tampons	10	A
96190090	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material	14	A
97011011	Original paintings, drawings & pastels, executed by hand	12	A
97011019	Original paintings, drawings & pastels, executed by hand	12	A
97011020	Copies of paintings, drawings & pastels, executed by hand	14	A
97019000	Collages & similar decorative plaques	14	A

<b>HS2014</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
97020000	Original engravings, prints & lithographs	12	A
97030000	Original sculptures & statuary, in any material	12	A
97040010	Postage, used or not of curr or new issue	8	A
97040090	Revenue stamps & like, used or not of curr or new issue	14	A
97050000	Collectn of zoo/bot/mineral/hist/anatom/archaeo/palaeont/ethno etc	0	A
97060000	Antiques of an age exceeding one hundred years	0	A